



ORDINARY MEETING OF COUNCIL

MINUTES

18 JULY 2024

These minutes were confirmed by Council as a true and correct record of proceedings by the Ordinary Council Meeting held on ~~15/8/24~~

Presiding Member: *[Signature]* Date: 15 August 2024.

Disclaimer

The purpose of this Council Meeting is to discuss and, where possible, make resolutions about items appearing on the agenda.

Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on the basis of such decision or on any advice or information provided by a Member or Officer, or on the content of any discussion occurring, during the course of the meeting.

Persons should be aware that the provisions of the Local Government Act 1995 (Section 5.25(e)) establish procedures for revocation or revision of a Council decision. No person should rely on the decisions made by Council until formal advice of the Council decision is received by that person.

The Shire of Brookton expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any resolution of Council, or any advice or information provided by a Member or Officer, or the content of any discussion occurring, during the course of the Council Meeting.

Living Values

Collaborate

We will be supportive, applaud courage, celebrate success for us and the community. We will adapt to new circumstances, apply curiosity and share new things.

I will

- listen hard, speak less, and ask questions for understanding and clarity.
- share ideas, remind my colleagues of our work goals and demonstrate my leadership behaviours. acknowledge when things are going well and when we are facing difficulties.
- seek ways of working together and recognise when we succeed in our work.
- Compliment others when they are courageous and speak up.

We will grow our knowledge and experience and have pride in ourselves, our efforts and community.

I will

- seek and accept new ways of doing things.
- research and share newfound skills and knowledge.
- ask for assistance and input when I'm not sure.

Learn

Integrity

We will demonstrate honest and open behaviour at all times. Our communications will be respectful, with empathy and be fully accountable for our own actions.

I will

- communicate honestly with colleagues and respect their views.
- actively contribute to a culture of trust and openness in the Shire.
- be brave and speak up when things are not right.
- offer my colleagues support regardless of their background, role or experience.

We will meet the many challenges, identify and apply solutions and lean on our colleagues.

I will

- be sure to include and engage with my workmates in a positive and constructive manner.
- look after myself, be mindful of my self-esteem and that of others.
- maintain a 'can-do' approach and seek support from others. be aware that my behaviour may impact on others and reduce their confidence.
- know my strengths and aware of my weaknesses.

Resilient

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1.07.24	DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS
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The Deputy President, Cr de Lange, declared the Meeting open at 6:08pm.

On behalf of Council, I would like to acknowledge that this meeting is being held on the traditional lands of the Nyoongar People and pay respect to all Elders, past, present, and emerging. I wish to acknowledge and respect local people's continuing culture and the contribution they make to Country and its life.

2.07.24	RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE
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Elected Members (Voting)

Cr T D de Lange	Deputy President
Cr HA Bell	
Cr B Copping	
Cr L McCabe	
Cr R Wallis	

Staff (Non-Voting)

Gary Sherry	Chief Executive Officer
Deanne Sweeney	Manager Corporate Community
Kevin D'Alton	Acting Manager Infrastructure Works
Sandie Spencer	Executive Governance Officer

Apologies

Leave of Absence

Cr KL Crute	President
Cr C Hayden	

Members of the Public

Nil.

3.07.24 USE OF COMMON SEAL – JUNE

The Table below details the Use of Common Seal under delegated authority for the month of June 2024.

Use of Common Seal Register		
File Ref:	Purpose	Date Granted
Nil.		

4.07.24 DELEGATED AUTHORITY – ACTIONS PERFORMED

The Table below details the actions of Council performed under delegated authority.

Shire of Brookton, Delegation Register, 1.41 Building Matters – Permits, Certificates & Orders

BUILDING			
Permit No.	Lot & Street	Type of Building Work	Date Granted
20-23/24	Lot 8759, 673 Bartram Road	New Dwelling	19/06/2024
23-23/24	Lot 296, 93 Jose Street	Caravan Carport	12/06/2024
25-23/24	Lot 296, 93 Jose Street	Double Carport	12/06/2024
26-23/24	Lot 296, 93 Jose Street	Patio Awning	12/06/2024

Shire of Brookton, Delegation Register, 1.37 Specific Provisions under the Town Planning Scheme No. 4.

PLANNING				
File Ref	Application Ref	Subject Land (Inc. Scheme No.)	Purpose	Date Granted
A2792	P2024/008	14 McGrath Street	20ft Sea Container	28/06/2024
A90	P2024/009	5121 Great Southern Highway	Farm Shed	08/07/2024
A183	P2024/011	1283 Brookton-Kweda Road	Dwelling	05/07/2024

5.07.24 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Question taken on notice at the Ordinary Meeting of Council held on 20 June 2024.

Mr Kevin Brown

Question 1:

What is the fee Council charges to sell raffle tickets in a public area and what clubs pay to do this and what do they use the money for?

Response:

Acting Chief Executive Officer Mrs Deanne Sweeney provided Mr Brown with the following response after the Council meeting:

The Shire of Brookton would like to thank you for attending the Ordinary Council Meeting held in the Shire Chambers on Thursday 20 June 2024.

At this meeting you requested more information on the fee Council charges to sell raffle tickets in a public area and what clubs pay to do this and what do they use the money for.

As part of Council's 2023/24 annual budget council adopted the below fee:

Pop-Up Shop Fee	Per Day	\$12.00	The application fee includes both temporary food stalls and non-food stalls
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The non-food stall fee allows community groups or individuals to hold stalls for a variety of items eg craft and raffle tickets. The application process involves:

- Stallholders, regardless of their purpose are to complete an application form. The form can be obtained from the Shire Administration Office.
- Approval must be sort prior to setting up the stall.
- The adopted stall fee of \$12.00 applies to all stallholders.

There is no specific requirement for the community group or individual to advise council regarding the specific use of the funds raised. Council's intention is to support community initiatives and not mandate disclosure of the exact purpose of the funds.

The application process ensures that multiple community groups do not inadvertently compete for fundraising opportunities on the same day, allowing everyone a fair chance to raise funds for their initiatives.

Most Shire of Brookton fees and charges are levied on a cost recovery basis. The fee covers the administrative costs associated with processing stall applications, scheduling, and ensuring a smooth coordination of events.

If your reference relates to what Council spend the funds on as a local government, we prioritise various services and community needs. Our Corporate Business Plan outlines strategic objectives and key initiatives which are guided from the communities aspirations from various workshops which forms our Community Strategic Plan.

The Corporate Business Plan informs our budget priorities. Revenue received by Council is used on providing valuable services and capital investments/renewals in the community.

In reference to clubs that do not pay the stall fee, we kindly request that you share the information of who has not paid the fee and we will follow up accordingly. We will commence an advertising campaign to ensure that community groups and individuals are aware of the temporary stall application process.

6.07.24	PUBLIC QUESTION TIME
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Nil.

7.07.24	APPLICATIONS FOR LEAVE OF ABSENCE
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Nil.

8.07.24	PETITIONS/DEPUTATIONS/PRESENTATIONS
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Nil.

9.07.24	CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS
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9.07.24.01	ORDINARY MEETING OF COUNCIL – 20 JUNE 2024
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OCM 07.24-01

COUNCIL RESOLUTION

MOVED Cr Bell SECONDED Cr Wallis

That the minutes of the Ordinary meeting of Council held in the Shire of Brookton Council Chambers, on 20th June 2024, be confirmed as a true and correct record of the proceedings.

CARRIED BY SIMPLE MAJORITY VOTE 5/0

For: Cr De Lange, Cr Bell, Cr Copping, Cr McCabe, Cr Wallis

Against: Nil

10.07.24	ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION
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Nil.

11.07.24	DISCLOSURE OF INTERESTS
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Item no.	Members	Type of Interest	Nature of Interest
Nil.			

12.07.24.01 DEVELOPMENT APPLICATION – SEA CONTAINER FOR TEMPORARY STORAGE

File No:	A312
Date of Meeting:	18 July 2024
Location/Address:	Lot 1 (No.62) Corberding Road, Brookton
Name of Applicant:	Dianne Pridham
Name of Owner:	As above
Author/s:	Deanne Sweeney – Acting Chief Executive Officer
Authorising Officer:	Deanne Sweeney – Acting Chief Executive Officer
Declaration of Interest:	Nil
Voting Requirements:	Simple Majority
Previous Report:	Nil

Summary of Item:

This report relates to a Development Application for a sea container for storage.

Description of Proposal:

Proposed sea container for temporary storage. The sea container is 6.09m long, 2.43m wide and 2.59m high.

Initially, the sea container was proposed near the eastern boundary (see Attachment 12.07.24.01A).

Following advertising, the proposed sea container is proposed to be setback 3 metres from the north-west property boundary and approximately 17 metres from the Corberding Road (southern) property boundary (see Attachment 12.07.24.01B).

The applicant advises the sea container is required to securely store goods on a temporary basis. The applicant also advises that they intend to progress with plans for a house on the property in the shorter term.

Background:

The site is vacant, triangle shaped and 1209m² in area. It is a small sized lot for land zoned Rural Residential (which are usually 1 hectare or above).

The applicant intends to obtain necessary approvals for a dwelling in the short-term.

Consultation:

The Shire invited comments on this Development Application from 6 adjoining and nearby landowners for 14 days.

Two submissions were received. These submissions are included at Attachment 12.07.24.01C. One submission raised no objection while the other submission strongly objects to the application for various reasons.

In accordance with Shire practice, the Shire provided the applicant the opportunity to review the submissions. The applicant's response is included at Attachment 12.07.24.01D along with a modified site plan. The sea container was initially proposed near the eastern boundary and is now proposed near the north-west boundary.

Statutory Environment:

The property is zoned 'Rural Residential' in the *Shire of Brookton Local Planning Scheme No. 4* (LPS4). The proposed sea container will in time be ancillary once a dwelling is approved and constructed.

LPS4 limits outbuildings on vacant lots zoned Rural Residential unless a Building Permit has been issued for a dwelling and work has substantially commenced. There is no specific guidance in LPS4 relating to sea containers on land zoned Rural Residential.

The property is located outside of the designated bushfire prone area.

Relevant Plans and Policy:

There is no Council policy specifically relevant to this application. There is a need to prepare a Sea Container Policy and review Council's Outbuilding Policy.

Financial Implications:

There are no financial implications in relation to this matter other than receipt of the Development Application fee.

Risk Assessment:

There is a medium risk that the applicant may request a review of the Council's decision to the State Administrative Tribunal.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

This proposal aligns with Council's *Strategic Community Plan 2027* including 'BROOKTON'S population has grown and diversified.'

Comment:

While noting the objection from one neighbour, the Development Application is conditionally supported given:

- The applicant has modified the location of the sea container from the eastern boundary to near the north-west boundary;

- The sea container is well setback from Corberding Road to the rear of the property, which assists to minimise visual impact from Corberding Road;
- The proposal is low-key and is for a temporary period;
- Most neighbours have not raised objections to the application;
- The storage of goods within a sea container is considered preferable to having goods stored externally;
- The exterior of the sea container will be enhanced through painting and maintaining the sea container in a suitable condition;
- It is unlikely that there are any significant impacts on amenity for this time-limited approval;
- Recommended development conditions and advice can assist to control the use and management of the development plus address local amenity; and
- It facilitates investment and an upcoming new dwelling in Brookton. The Shire is generally supportive in assisting/supporting property owners to build new houses in Brookton particularly at a time of a housing shortage.

The Shire administration's conditional support is subject to the applicant gaining relevant approvals in the next 6 months and substantial commencement of a house on the property in the next 12 months.

If a dwelling is later approved and constructed, and subject to clarifying landowner intent, the Shire can review extending the approval for the sea container via a separate Development Application.

OFFICER'S RECOMMENDATION

That Council grant Development Approval for a sea container shown in Attachment 12.07.24.01B for storage on Lot 1 on Diagram 39542 (No. 62) Corberding Road, Brookton pursuant to Schedule 2, Part 9, Clause 68 (2) of the Planning and Development (Local Planning Schemes) Regulations 2015 and subject to the following conditions and advice notes:

Conditions

1. The development approval for the sea container is only granted until 31 July 2025. Should a dwelling be approved and substantially commenced on the property before 31 July 2025, to the satisfaction of the local government, the development approval for the sea container is extended until 31 July 2027.
2. The development hereby approved must be carried out in accordance with the submitted plans and specifications (addressing all conditions) or otherwise amended by the local government and these shall not be altered and/or modified without the prior knowledge and written consent of the local government.
3. The sea container is located at least 3 metres from the north-west property boundary with adjoining Lot 170 (No. 68) Corberding Road.
4. The sea container is not used for commercial, industrial or habitable purposes.
5. Run-off from the sea container is effectively managed on the application site.
6. The sea container is painted olive green.

7. The external appearance of the sea container is retained in a state of good repair to the satisfaction of the local government.

Advice Notes

- A) In relation to Condition 1, it is recommended that relevant approvals for the dwelling be obtained by 31 January 2025. Should no substantial commencement of the dwelling occur by 31 July 2025, the local government may require the owner to move the sea container from the property at the owner's cost.
- B) In relation to Condition 7, this includes addressing rust, ensuring the paintwork is well maintained and generally keeping the sea container in a neat and tidy condition.
- C) If an applicant or owner is aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the Planning and Development Act 2005 Part 14. An application must be made within 28 days of the determination.

(Simple majority Vote required)

OCM 07.24-02

COUNCIL RESOLUTION

MOVED Cr McCabe SECONDED Cr Copping

That Council grant Development Approval for a sea container shown in Attachment 12.07.24.01B for storage on Lot 1 on Diagram 39542 (No. 62) Corberding Road, Brookton pursuant to Schedule 2, Part 9, Clause 68 (2) of the Planning and Development (Local Planning Schemes) Regulations 2015 and subject to the following conditions and advice notes:

Conditions

- 1. The development approval for the sea container is only granted until 31 July 2025. Should a dwelling be approved and substantially commenced on the property before 31 July 2025, to the satisfaction of the local government, the development approval for the sea container is extended until 31 July 2027.***
- 2. The development hereby approved must be carried out in accordance with the submitted plans and specifications (addressing all conditions) or otherwise amended by the local government and these shall not be altered and/or modified without the prior knowledge and written consent of the local government.***
- 3. The sea container is located at least 3 metres from the north-west property boundary with adjoining Lot 170 (No. 68) Corberding Road.***
- 4. The sea container is not used for commercial, industrial or habitable purposes.***
- 5. Run-off from the sea container is effectively managed on the application site.***
- 6. The sea container is painted olive green.***

7. *The external appearance of the sea container is retained in a state of good repair to the satisfaction of the local government.*

Advice Notes

- A) *In relation to Condition 1, it is recommended that relevant approvals for the dwelling be obtained by 31 January 2025. Should no substantial commencement of the dwelling occur by 31 July 2025, the local government may require the owner to move the sea container from the property at the owner's cost.*
- B) *In relation to Condition 7, this includes addressing rust, ensuring the paintwork is well maintained and generally keeping the sea container in a neat and tidy condition.*
- C) *If an applicant or owner is aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the Planning and Development Act 2005 Part 14. An application must be made within 28 days of the determination.*

CARRIED BY SIMPLE MAJORITY VOTE 5/0

For: Cr De Lange, Cr Bell, Cr Copping, Cr McCabe, Cr Wallis
Against: Nil

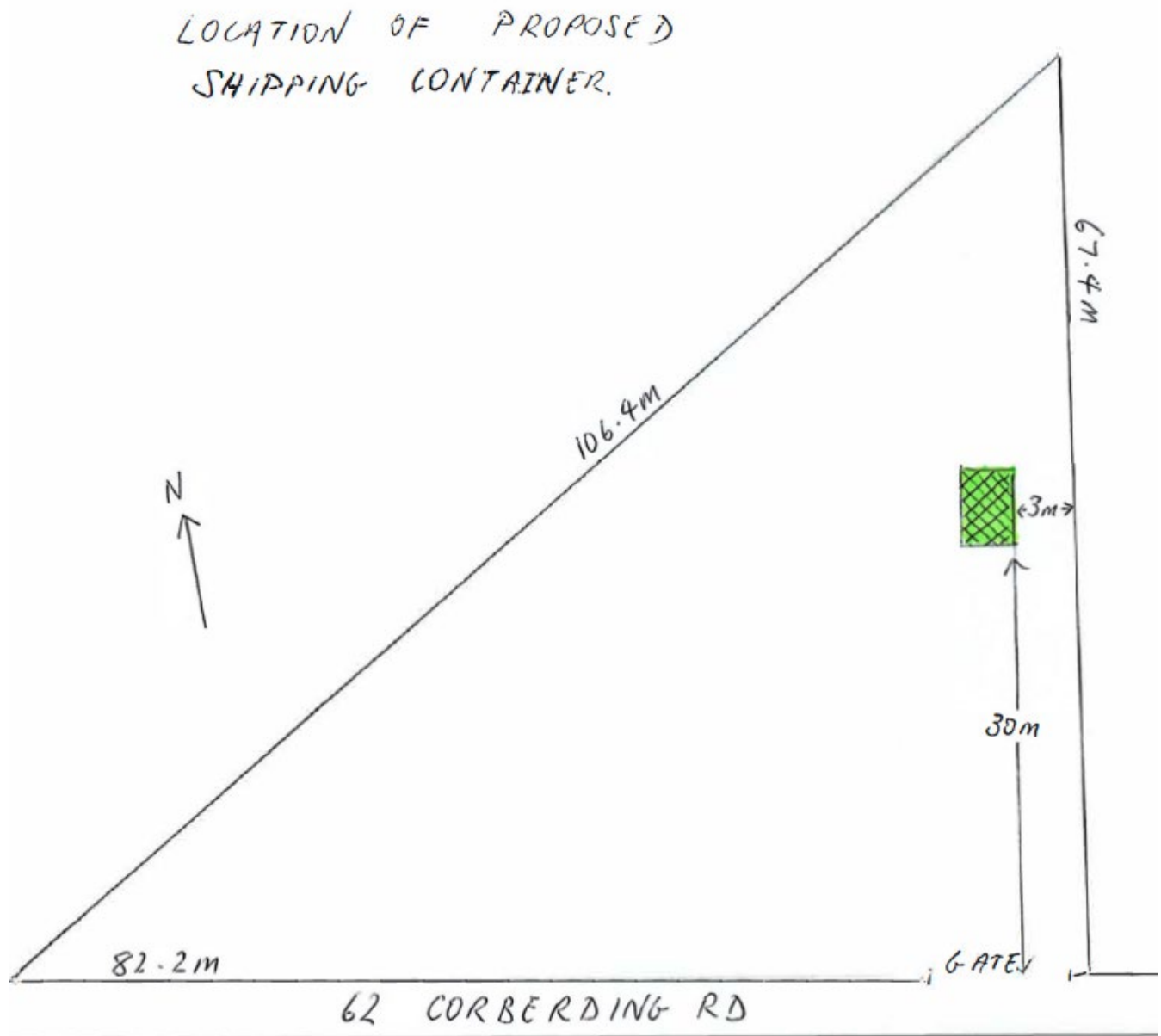
Attachments

Attachment 12.07.24.01A - Original Site Plan

Attachment 12.07.24.01B - Revised Site Plan

Attachment 12.07.24.01C – Public Submissions

Attachment 12.07.24.01D – Applicants Response after Public Submissions





Jennie Mason

From: Administration Officer
Sent: Thursday, 6 June 2024 11:29 AM
To: Jennie Mason
Subject: FW: Corberding Road Developement Applicaiton - Pridham

From: Syd & Kath Cliff <sydkath@bigpond.com>
Sent: Thursday, June 6, 2024 10:25 AM
To: Administration Officer <mail@brookton.wa.gov.au>
Subject: Corberding Road Developement Applicaiton - Pridham

You don't often get email from sydkath@bigpond.com. [Learn why this is important](#)

Hello,

Thank you for your recent letter regarding this sea container.

We have no objections (as it is for temporary storage).

Thank you
Kath Cliff
43 Corberding Road
PO Box 6
Brookton

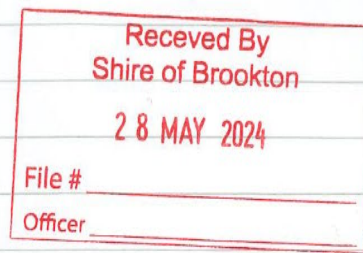
G. Sherry.

CEO.

Shire of Brookton

P.O. Box 42.

Brookton. WA. 6306



Dear Gary.

Re Development Application for Proposed
Sea Container

My submission to this proposal is that I strongly oppose a sea container being permitted at 62 Corberding Road Brookton.

1. I object to the proposed location of the sea container and any location along the boundary with my property at 58 Corberding Road. The proposed location is along side my residence near bedroom windows. It will obstruct views, sun light, have an aesthetic impact and lower property value.

The height of the container is also a concern.

I believe this container is a "High Cube" 9ft 6in high.

2. I object to a sea container being permitted at 62 Corberding Road. The visual impact and lowering property value of 58 Corberding Road.

I question that the applicant is only using the sea container for storage on a temporary basis. How long is temporary? A pad has been laid and a 20ft container was delivered on Thursday 16th May before neighbours had the opportunity to comment.

Have noted that an old caravan, also near the

boundary of S8 and b2 is also being used for storage.

Occasionally someone camps at b2 Corberding Road. Power and water are not connected.

I reiterate that I strongly oppose this proposal.

Yours faithfully,

ADale.

Audrey Dale.

R + RE Dale.

28th May. 2024

Town Planning Scheme. 3.

Objectives of the policy. 6.b.

Policy. 7.7 and 7.b.

G Sherry, Steve Thomas, Council Members.
Shire of Brookton
PO Box 42
Brookton WA 6306

10th June, 2024

Dear Council Members,

Re: Application for temporary sea container
62 Corberding Road

I am responding to an email from Jennie Mason regarding a letter sent to the council by Mrs Audrey Dale, whom I did speak to on the phone today.

I was surprised to receive this email as I thought I had already gone through the right channels for a temporary sea container. I wasn't aware that something like this was subject to public comment. I am new to all of this, having bought the vacant block in November 2023. I have never done any sort of building or development in the past.

My parents, Ron and Vera Pridham passed away fairly recently. I inherited a substantial amount of wood and wood-working equipment from my father which I wish to keep, and in the future use to fit out a small house using some of his recycled wood. I also inherited a lot of gardening tools and implements from my mother. When their property at 29 Brookton Hwy was sold, I had the issue of where to store the materials, so I decided to buy a small block, put up a shed and build a small house. I also want to plant a native garden to attract birds to the area.

I purchased the vacant block at 62 Corberding Road and my plans were as follows:

1. Store the building materials.
2. Revegetate and landscape the block.
3. Build a small house (the size and shape of the block is only conducive to a small dwelling and this was part of the reason the block was so cheap).

I went to the Council and spoke to Mr Sherry. He advised that I needed planning permission for a house before I could build a shed. This came as a surprise as there are blocks around town that only have sheds.

I then started researching small houses, either transportable or prefabricated and have been looking at dwellings from South West Living, Summit Homes, Tiny Homes WA, WABI systems and even some interstate companies. I have also looked at Kit homes, but labour in Brookton seems prohibitive. I have not yet consulted the local Architect (Rosalie Pech-Eva).

My difficulty in finding a small suitable dwelling where the company allows me to do the fit-out, has taken longer than I anticipated. Therefore, I have not yet submitted a plan, so therefore cannot yet build a shed.

I came up with the idea of a shipping container to store the tools, gardening equipment and wood. This would be removed once the shed and house are built. I am unable to put a time frame on this. Some companies have long waiting lists for prefabricated houses due to the housing crisis in WA.

I submitted an application and was under the impression I could proceed based on communication I had with Steve Thompson who informed me a sea container could be put to the rear of the property, and that the council could review **extending** the approval for the container.

I therefore had a container delivered but was surprised to see the latest communication and a letter from Mrs Audrey Dale. I spoke to her yesterday to address her concerns.

1. She is not happy with the location. I understand she believes it is too close to her bedroom window. I am happy to move the container to another area on the block that does not affect her. I have said I am willing to consult with her on this. I have already spoken to Rod McGinty on the west of my property, and he is not concerned. I am also happy to paint the container olive green to blend in with the vegetation along the fence-line.
2. Audrey was concerned about people camping on the block. I advised her that I have stayed four nights on the block in my campervan which has water, power and a chemical toilet. She didn't know it was me. In hindsight I should have told her. As a single woman she probably felt anxious if she thought random strangers were using the block. I apologised to her for this oversight.
3. Regarding the caravan, Audrey did not seem concerned about this. It is currently being used as storage, and I believe that it is permitted as long as it does not create a visual eyesore. I did say to Audrey that I could buy a caravan cover if she is not happy with its appearance.

I hope we can come to a compromise. I do not wish to upset a long-term member of the Brookton community who has served as post-mistress for many years. She deserves to lead a peaceful life without any disruptions or concerns about neighbourhood development. I also do not wish to cause any issues with the council. As I said before, I am new to this, and only learning as I go.

Thank you,

Diane Pridham

12.07.24.02 INCREASED RESTRICTED ACCESS VEHICLE COMBINATION

File No:	ROA16
Date of Meeting:	18 July 2024
Location/Address:	Aldersyde Road North from Brookton -Corrigin Road (East Pingelly) to Aldersyde-Pingelly Road (East Pingelly) <i>and</i> Yeo Road from Sewell Road (2.61) to Northam Cranbrook Hwy (3.75)
Name of Applicant:	Pingelly Transport
Name of Owner:	Zoe Moulton
Author/s:	Kevin D’Alton – Acting Manager Infrastructure & Works
Authorising Officer:	Deanne Sweeney – Acting Chief Executive Officer
Declaration of Interest:	Nil
Voting Requirements:	Simple Majority
Previous Report:	Nil

Summary of Report:

This item presents a proposal to Council for support of Restricted Access Network (RAV) 7 to sections of local roads for consideration and if satisfactory, adoption.

Background:

Correspondence has recently been received from Main Roads WA (MRWA) seeking Council support to reclassify several sections of its road network to a RAV 7 route.

Dimension Requirements				
Road Name	From Location (SLK)	To Location (SLK)	Current Network	Requested Network
Aldersyde - Pingelly Rd	Brookton Kweda Rd (0.00)	Until the shire boundary (3.75)	Tandem Drive Network 4	Tandem Drive Network 7
Yeo Rd	Sewell St (2.61)	Northam Cranbrook Hwy (3.52)	Tandem Drive Network 6 & 4.3	Tandem Drive Network 7
Mass Requirements				
Road Name	From Location (SLK)	To Location (SLK)	Current Mass Level	Requested Mass Level
Aldersyde - Pingelly Rd	Brookton Kweda Rd (0.00)	Until the shire boundary (3.75)	AMMS Level 1	AMMS Level 3
Yeo Rd	Sewell St (2.61)	Northam Cranbrook Hwy (3.52)	AMMS Level 3	No change

Any vehicle that is wider than 2.5 metres, higher than 4.3 metres, heavier than 42.5 tonnes or longer than 12.5 metres rigid or 19 metres combination, requires a permit to operate on the road network in Western Australia. Heavy vehicles or multi combination vehicles, such as those used in the general freight industry, currently need to apply to MRWA for a permit.

Roads which have previously not been approved by MRWA and are not under its control, will involve permission being obtained from the relevant owner prior to a permit being issued. In this case the local government and if no response is received, generally within four to six weeks, MRWA will assess, determine, and make the decision to approve on its own.

Most roads withing the Shire of Brookton are rated for RAV 4, these vehicles are a truck and two trailers being a maximum of 27.5 metres in length with a total weight of 87.5 tonnes. Increasing the road to a RAV 5, 6 or 7 usages, will permit the driver to tow an additional third trailer.

Network RAV 4	Combinations are up to 27.5m in length, with a total mass of 87.5 tonnes
Network RAV 5	Combinations are between 27.5m to 36.5m in length, with a total mass of 84 tonnes

Network RAV 6	Combinations are between 27.5m to 36.5m in length, with a total mass of 87.5 tonnes
Network RAV 7	Combinations are between 27.5m to 36.5m in length, with a total mass of 107.5 tonnes

All roads previously mentioned are currently designated heavy haulage roads, therefore this matter is referred to Council for consideration.

Consultation:

This item was discussed at Councils briefing forum held on 04th July 2024 and the organisation that submitted the application will be notified of the outcome as per Councils resolution.

Statutory Environment:

The statutory legislation which controls the access of RAVs on local roads is the Road Traffic (Vehicles) Act 2012 and the Road Traffic (Vehicles) Regulations 2014. Only MRWA can issue permits under the above legislation. Any conditions set must be adhered to at all times and are enforced by the WA Police and MRWA Heavy Vehicle Services.

Relevant Plans and Policy:

Council Policy 4.8 – “Restricted Access Vehicles”

Objective:

To regulate Restricted Access Vehicles’ (RAV’s) movements on local roads in the Shire of Brookton. Main Roads WA (MRWA) to take over full responsibility for managing and enforcing all RAV approvals on Shire roads.

Policy:

- MRWA to assess and upgrade all current RAV 3 local roads to RAV 4.
- MRWA to retain all Type A and B Low Volume (LV) conditions as they currently apply to local roads.
- Applicants seeking to operate (RAV) on local roads are to be advised as follows:
 - a) Approval is only valid on the Shire of Brookton local roads listed on the Permit Network 4; Permitted Road Table published on the MRWA website.
 - b) Applicants are required to view the MRWA website to familiarize themselves with the LV conditions and abide by them.

Financial Implications:

There are no immediate financial implications, however a change in RAV Network Rating for any road has the potential to increase maintenance costs.

Risk Assessment:

The risk in relation to this matter is assessed as “Medium”.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

This proposal does not contain any notable community & strategic objectives.

Comment

Any road is vulnerable to potholing, rutting or damage when used by a motor vehicle. Trucks however, have the most severe impact of all on bitumen surfaces, so reducing their numbers will assist in road preservation.

Using Multi Combination Vehicles, albeit larger and heavier, will decrease the number of truck movements. If Council was to restrict the size of the vehicle to be used, besides having an economic impact on the owner, the transport operator would still proceed with the delivery by using a smaller vehicle. This would increase the number of trucks using the road and increase the risk of road failures.

Staff has assessed each of the roads presented and support some of the proposed network changes. All roads, crossovers and intersections, except Sewell Road, are designed and constructed to be of sufficient width and radius to cater for the configurations presented. The intersection of Yeo Road and Sewell Road is currently not built to this standard and should be marked as pending subject to upgrade to this crossover before consideration.

Council has recently received an application from CBH, Richard Williams, requesting the Shire upgrade the intersection of Yeo Road and Sewell Road. CBH were advised that Sewell Road is no longer a public road and falls within CBH land, and as such the area that was requested for upgrade is now considered a crossover. CBH were further advised that they would need to affect these repairs at their cost, with approval from the Shire as documented in attached correspondence.

Approving any new configuration of heavy vehicle on the Shire's Road network sets the precedent for MRWA to extend that same level of access to all operators. If Council does not agree to a higher network level on a particular road for any reason, then the Shire has the option to withdraw and not support the application.

If a route is approved for RAV usage, Council can request that Main Roads set various permit conditions to ensure that its asset is preserved. Typical conditions of this type are listed below:

1. When travelling at night, the RAV must travel at a maximum speed of 40km/h and display an amber flashing warning light on the prime mover.
2. No operation on unsealed road segment when visibly wet, without road owner's approval.
3. Headlights must be switched on at all times.

4. Speed restrictions of 40 km/h or 60 km/h as determined from Appendix B.
5. Direct radio contact must be maintained with other RAVs to establish their position on or near the road (suggested UHF Ch 40).
6. For a single lane road, the road must not be entered until the driver has established via radio contact that there is no other RAV on the road travelling in the oncoming direction.
7. Operation is not permitted while the school bus is operating on the road. Operators must contact the relevant schools directly and obtain school bus timetables; or where direct contact can be made with the school bus driver, operation is permitted once the school bus driver confirms all school drop-offs/ pick-ups have been completed on the road.
8. Current written support from the road asset owner, endorsing use of the road, must be obtained, carried in the vehicle and produced upon request.

Each of the roads assessed contains various conditions as mentioned below.

- * This section of road must not be used as a through route.
- * This section of road may be used as access to pick-up goods, deliver goods, or garage vehicles to properties located on this section of road, or on roads only accessible via this section of road.
- * Drivers must carry documentation as proof of local delivery, pickup or garaging address.
- * Maximum speed 60 km/h.

Aldersyde - Pingelly Road from Brookton - Kweda Road (0.00) until the Shire boundary (3.75) -

- * Direct radio contact must be maintained with other restricted access vehicles to establish their position on or near the road (suggested UHF channel 40).
- * Headlights to be switched on at all times.
- * No operation on unsealed road segment when visibly wet, without road owner's approval.
- * Maximum speed 60 km/h.
- * When travelling at night, the RAV must travel at a maximum speed of 40km/h and display an amber flashing warning light on the prime mover.
- * No vehicle movements during School Pick-up and Drop-off hours.

Yeo Road from Sewell Street (2.61) to Northam Cranbrook Hwy (3.52) –

- * No operation on unsealed road segment when visibly wet, without road owner's approval.
- * This section of road must not be used as a through route.
- * This section of road may be used as access to pick-up goods, deliver goods, or garage vehicles to properties located on this section of road, or on roads only accessible via this section of road.
- * Drivers must carry documentation as proof of local delivery, pickup or garaging address.
- * Maximum speed 60 km/h.
- * No vehicle movements during School Pick-up and Drop-off hours.

It is recommended that these existing conditions remain on any permit issued by Main Roads. A copy of MRWA's email, attachments, along with a map of the proposed routes are included.

OFFICER'S RECOMMENDATION

That Council, in accordance with the Road Traffic Act 1974 and Road Traffic (Vehicle) Regulations 2014, advises Main Roads Western Australia Heavy Vehicle Services that:

1. Council approves an increase to RAV 7 usage from its current RAV network on:
 - a) Aldersyde-Pingelly Road from Brookton-Kweda Road (0.00) until Shire Boundary
 - b) Yeo Road from Sewell Street (2.61) to Northam Cranbrook Hwy (3.52)
2. Existing Restricted Access Vehicle Road conditions are to remain on any permit issued for all roads listed where a reclassification was sought.

(Simple majority vote required)

OCM 07.24-03

COUNCIL RESOLUTION

MOVED Cr McCabe SECONDED Cr Bell

That Council, in accordance with the Road Traffic Act 1974 and Road Traffic (Vehicle) Regulations 2014, advises Main Roads Western Australia Heavy Vehicle Services that:

1. ***Council approves an increase to RAV 7 usage from its current RAV network on:***
 - a) Aldersyde-Pingelly Road from Brookton-Kweda Road (0.00) until Shire Boundary***
 - b) Yeo Road from Sewell Street (2.61) to Northam Cranbrook Hwy (3.52)***
2. ***Existing Restricted Access Vehicle Road conditions are to remain on any permit issued for all roads listed where a reclassification was sought.***

CARRIED BY SIMPLE MAJORITY VOTE 5/0

For: Cr De Lange, Cr Bell, Cr Copping, Cr McCabe, Cr Wallis

Against: Nil

Attachments

Attachment 12.07.24.02A - Application

Attachment 12.07.24.02B – RAV Categories

Attachment 12.07.24.02C – CBH Main Entrance



Application to Add or Amend a Road on a Restricted Access Vehicle Network

This form is to be completed when applying to have road(s) assessed to be added to a RAV Network. All route assessment applications will be assessed in accordance with the RAV Access Approval & Review Policy and associated documents, available on the Access Requirements in WA page on our website.

Applicant Details

Operator Name **PINGELLY TRANSPORT PTY LTD**

Contact Name **ZOE MOULTON**

Contact Number **[REDACTED]**

Email **[REDACTED]**

RAV Category to be Assessed

Tandem Drive RAV Categories **RAV 7 (36.5m)**

Note: Refer to our website for the relevant Operating Conditions on the Orders page.

☒ Tri Drive Categories 1-5 **Not Required**

Note: Refer to our website for the relevant Operating Conditions on the Tri Drive page.

Tandem Drive PBS Categories **Not Required**

Note: Refer to our website for the WA PBS Scheme - Access Levels & Principles on the PBS page to determine your PBS Category.

Tri Drive PBS Categories **Not Required**

Accredited Containerised Freight Categories **Not Required**

Note: Refer to our website for the Accredited Containerised Freight Operating Conditions.

Road Trains with Long Trailers **Not Required**

Note: Refer to our website for the Road Train with Long Trailers Operating Conditions.

OverSize Road Train and B-Double Categories **Not Required**

Note: Refer to our website for the OverSize Road Train and B-Double Operating Conditions.

Platform Trailer Relocation **Not Required**

Note: Refer to our website for the Platform Trailer Relocation Operating Conditions.

Class 1 RAV - 8 Tyres Per Axle Low Loader Overmass **Not Required**

Note: Refer to our website for the Class 1 RAV - 8 Tyres Per Axle Low Loader Overmass Period Permit Operating Conditions.

Other

PBS Specific Access (e.g. Level 2, 31.5 metres)

MRWA

Concessional Mass Level to be Assessed

Level 1 Mass Networks are applied when a road is approved on the equivalent base Tandem Drive, Tri Drive or PBS Network(s) listed in the above section.

Note: Refer to our website for the relevant Operating Conditions on the Accredited Mass Management Scheme (AMMS) page.

Concessional Mass Levels			
	Tandem Axle Group	Tri Axle Group	Quad Axle Group (PBS)
Level 1	17.0t	21.5t	24.0t
Level 2	17.0t	22.5t	27.0t
Level 3	17.5t	23.5t	28.5t

Requested Mass Level **AMMS Level 3**



Transport Task Details

Estimated Annual Tonnage (t) **30 000**

Estimated Loaded Movements **500**

per year



Reason for RAV Access Application **GRAIN DELIVERY TO NEW GRAIN RECEIVAL SITE IN PINGELLY**

List all roads for the intended route (for campaign haulage tasks only): Include start and end location and attach a map.

*** VERY APPROX , ESTIMATED MAXIMUM.

Roads to be Assessed

List required road(s) that are not currently approved for the required level of RAV Access.

GREAT SOUTHERN HIGHWAY from YEO ROAD(Brookton) to REVIEW STREET(Pingelly)

ALDERSYDE ROAD NORTH from BROOKTON - CORRIGIN ROAD(East Pingelly) to ALDERSYDE - PINGELLY Rd (East Pingelly)

ALDERSYDE PINGELLY ROAD from ALDERSYDE ROAD NORTH (East Pingelly) to REVIEW STREET (Pingelly)

REVIEW STREET from ALDERSYDE PINGELLY ROAD (Pingelly) to GREAT SOUTHERN HIGHWAY (Pingelly)

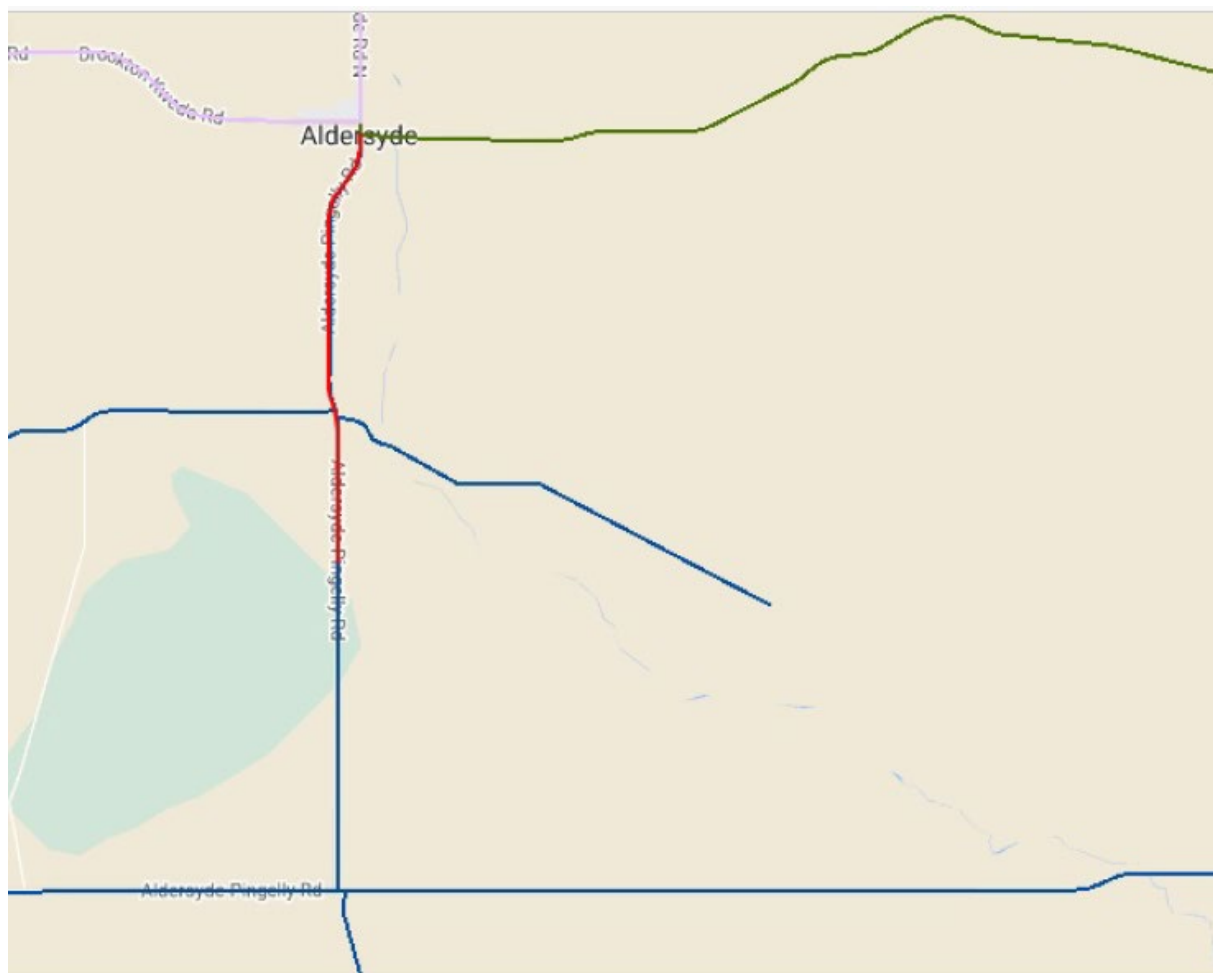
AVIATION STREET west of GREAT SOUTHERN HIGHWAY - to new GRAIN STORAGE FACILITY.

Email completed form to: hvsrouteassessments@mainroads.wa.gov.au

Heavy Vehicle Services Main Roads WA

PO Box 374 | WELSHPOOL DC | WA 6986 | Telephone: 138 486

www.mainroads.wa.gov.au



Heavy Vehicle Services
May 2022

Tandem Drive Truck, Trailer Combinations Restricted Access Vehicle (RAV) Categories



RAV Category	RAV Description				Max. Length	Max. Mass	Approved Network	
Category 1	1A – Rigid Truck 	1B – Rigid Truck towing a Pig Trailer or Dolly 	1C – Truck towing a 4 or 5 Axle Dog Trailer 	1D – Car Carrier Truck & Trailer 	1A	12.5 m	28.6 t	N1
					1B	20 m	48.6 t	
					1C	20 m	60 t	
					1D	20 m	45 t	
Category 2	2A – Rigid Truck towing a 6 Axle Dog Trailer 	2B – Car Carrier Truck & Trailer 	2C – Rigid Truck towing a 4 or 5 Axle Dog Trailer 		2A	25 m	88.6	N2
					2B	25 m	45 t	
					2C	25 m	85 t	
Category 3	Refer to Tandem Drive Prime Mover, Trailer Combinations							
Category 4	Refer to Tandem Drive Prime Mover, Trailer Combinations							
Category 5	Refer to Tandem Drive Prime Mover, Trailer Combinations							
Category 6	Refer to Tandem Drive Prime Mover, Trailer Combinations							
Category 7	7A – Rigid Truck Towing two Dog Trailers 				38.5 m	108.6 t	N7	
	8A – Rigid Truck Towing two Dog Trailers 							
Category 8	The Cat 8A RAV has more optional axles than the Cat 7A RAV. Refer to the Operating Conditions.				38.5 m	108.6 t	N8	
Category 9	Refer to Tandem Drive Prime Mover, Trailer Combinations							
Category 10	Refer to Tandem Drive Prime Mover, Trailer Combinations							

From: [Kevin D'Alton](#)
To: [Williams, Richard](#)
Cc: [Deanne Sweeney](#)
Subject: Pot Holes - Intersection Yeo Road and Sewell Road
Date: Thursday, 13 June 2024 9:52:37 AM
Attachments: [rsz_cropped_logo_2_3bee74e0-f72b-4b64-ad76-9ee35fd52d77.png](#)
[Brookton CBH Main Entrance.xlsx](#)

Good Morning Ritchard,

The attached quote for repairs to the intersection of Yeo Road and Sewell Road has reference.

The Shire would be willing to approve the works, but we believe that CBH are responsible for the cost of the improvements to what is now (with the closure of that section of Sewell Street) essentially a cross over.

We will want to ensure that

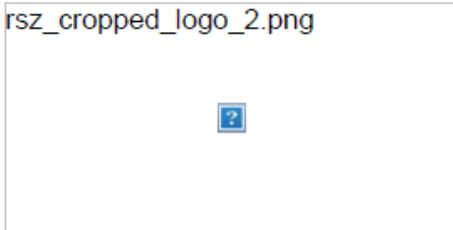
- roadside drainage is not impacted.
- ensure that appropriate traffic management plan is in place; and
- the works tie correctly with Yeo Road.

Please contact me if you have any further queries.

Thanks,

Kevin.

rsz_cropped_logo_2.png



Kevin D'Alton

Manager Projects

T: 08 9642 1106 | **M:** 0436 109 294

E: kevin.dalton@brookton.wa.gov.au

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14 White St, Brookton WA 6306

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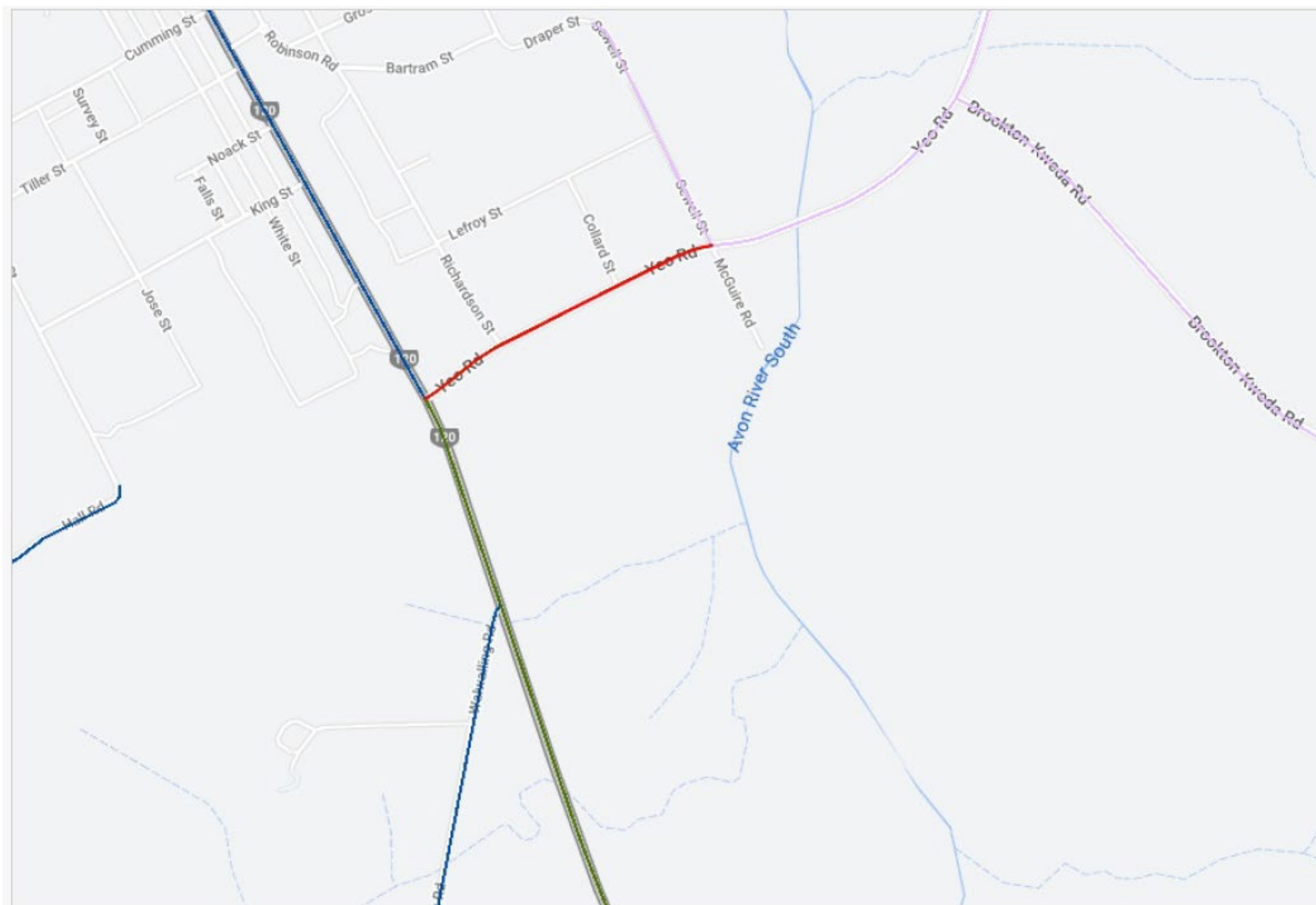


Quoting Template

Date:	6/05/2024
Project :	Brookton CBH
Description:	Main entrance
Reference:	629m2

Item	Description	UOM	Rate	Qty	Total
1	Pre Works				
	Project Management	Hrs	\$ 100.00	13	\$ 1,300.00
	Accommodation	Nights	\$ 2,100.00	2	\$ 4,200.00
	Mobilisations	each	\$ 2,250.00		\$ -
	Traffic Management	Item	\$ 3,000.00		\$ -
	Tip Fees	Item	\$ -		\$ -
	OHS	Hrs	\$ 100.00	4	\$ 400.00
	Construction Water	Unit	\$ 500.00	1	\$ 500.00
			TOTAL		\$ 6,400.00
2	Earthworks				
	14 t Excavator	Hrs	\$ 140.00		\$ -
	Loader	Hrs	\$ 155.00	10	\$ 1,550.00
	Roller	Hrs	\$ 110.00	5	\$ 550.00
	Water Truck	Hrs	\$ 140.00	10	\$ 1,400.00
	Minor Plant	Days	\$ 850.00	2	\$ 1,700.00
	Posi track	Hrs	\$ 120.00	10	\$ 1,200.00
	Trucks x 2	Hrs	\$ 240.00	10	\$ 2,400.00
	Grader	Hrs	\$ 165.00	10	\$ 1,650.00
	Labour	Hrs	\$ 85.00	10	\$ 850.00
			TOTAL		\$ 11,300.00
3	Culvert Works				
	Bedding sand	Tonne	\$ 35.00		\$ -
	Posi Track	Hrs	\$ 120.00		\$ -
	Excavator	Hrs	\$ 140.00		\$ -
	Labour	Hrs	\$ 85.00		\$ -
	Gravel	Tonne	\$ 45.00	1182	\$ 53,190.00
	Stab Sand	M³	\$ 385.00		\$ -
	Rock protection	M2	\$ 145.00		\$ -
	300 RCP Pipes	each	\$ 881.00		\$ -
			TOTAL		\$ 53,190.00
4	Detailed Works				
	Loader	Hrs	\$ 155.00	10	\$ 850.00
	Grader	Hrs	\$ 165.00	10	\$ 1,650.00
	Posi Track	Hrs	\$ 120.00	10	\$ 1,200.00
	Trucks x 2	Hrs	\$ 240.00	10	\$ 2,400.00
	Roller x 2	Hrs	\$ 240.00	10	\$ 2,400.00
	Water truck	Hrs	\$ 140.00	10	\$ 1,400.00
	Labour	Hrs	\$ 85.00	10	\$ 850.00
			TOTAL		\$ 10,750.00
5	Pavements				
	Profiling 200mm	M2	\$ 13.32	629	\$ 8,378.28
	Seal	M2	\$ 10.75	629	\$ 6,761.75
	Stabilise 200mm 3%	m2	\$ 24.97	629	\$ 15,706.13
	Asphalt/Potholes	tonne	\$ 600.00	68	\$ 40,800.00
					\$ -
			TOTAL		\$ 71,646.16

SUB-TOTAL (EX.GST)		\$ 153,286.16
GST		\$ 15,328.62
GRAND TOTAL		\$ 168,614.78



13.07.24 COMMUNITY SERVICES REPORTS

No reports available.

14.07.24 CORPORATE SERVICES REPORTS

14.07.24.01 LIST OF PAYMENTS - JUNE 2024

File No:	N/A
Date of Meeting:	18 July 2024
Location/Address:	14 White St, Brookton
Name of Applicant:	Shire of Brookton
Name of Owner:	Shire of Brookton
Author/s:	Skye Fisher – Finance Officer – Creditors & Records
Authorising Officer:	Deanne Sweeney – Manager Corporate and Community
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	19 June 2024

Summary of Report:

The purpose of this report is to present the list of payments for the month of June 2024, as required under the *Local Government (Financial Management) Regulations 1996*.

Description of Proposal:

To present to Council, the accounts paid under Delegation 1.1, Power to Make Payments, are included within Attachment 14.07.24.01A.

Contained within Attachment 14.07.24.01B is a detailed transaction listing of credit card expenditure paid for the period ended 30 June 2024.

Contained within Attachment 14.07.24.01C is a detailed transaction listing of fuel purchasing card expenditure paid for the period ended 30 June 2024.

Background

In accordance with *Local Government (Financial Management) Regulations 1996 Clause 13 (1)* schedules of all payments made through Council's bank accounts are presented to Council for inspection.

Consultation

There has been no consultation on this matter.

Statutory Environment

Regulation 13 of the *Local Government (Financial Management) Regulations 1996* states:

13. *Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.*
- (1) *If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared –*
 - (a) *the payee's name; and*
 - (b) *the amount of the payment; and*

- (c) *the date of the payment; and*
 - (d) *sufficient information to identify the transaction.*
- (2) *A list of accounts for approval to be paid is to be prepared each month showing —*
- (a) *for each account which requires council authorisation in that month —*
 - (i) *the payee's name; and*
 - (ii) *the amount of the payment; and*
 - (iii) *sufficient information to identify the transaction; and*
 - (b) *the date of the meeting of the council to which the list is to be presented.*
- (3) *A list prepared under sub-regulation (1) or (2) is to be —*
- (a) *presented to the council at the next ordinary meeting of the council after the list is prepared; and*
 - (b) *recorded in the minutes of that meeting.*
- 13A. *Payments by employees via purchasing cards*
- (1) *If a local government has authorised an employee to use a credit, debit or other purchasing card, a list of payments made using the card must be prepared each month showing the following for each payment made since the last such list was prepared —*
- (a) *the payee's name;*
 - (b) *the amount of the payment;*
 - (c) *the date of the payment;*
 - (d) *sufficient information to identify the payment.*
- (2) *A list prepared under sub regulation (1) must be —*
- (a) *presented to the council at the next ordinary meeting of the council after the list is prepared; and*
 - (b) *recorded in the minutes of that meeting.*

Regulation 13 of the *Local Government (Administration) Regulations 1996* states:

13. *Publication of unconfirmed minutes of meetings (Act s. 5.25(1)(i))*
- (1) *The CEO must publish on the local government's official website —*
- (a) *the unconfirmed minutes of each council and committee meeting that is open to members of the public;*

Relevant Plans and Policy

The Chief Executive Officer, under relevant delegation, is authorised to arrange purchase of specific items in the budget, which do not require calling tenders, providing that it is within the approved and adopted budget.

Financial Implications

No financial implications have been identified at the time of preparing this report.

Risk Assessment

The risk in relation to this matter is assessed as 'Medium' on the basis that if Council does not accept the payments. The risk identified would be failure to fulfil statutory regulations or compliance requirements. Shire Officer's provide a full detailed listing of payments made in a timely manner.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

This item relates to delivery of core business and services detailed in the Shire of Brookton Corporate Compendium – June 2032, duly appended to the BROOKTON Corporate Business Plan July 2022 to June 2032.

Comment:

Council has delegated, to the Chief Executive Officer, the exercise of its power to make payments from the Shire's Municipal and Trust funds. In accordance with Regulation 13 of the Local Government (Financial Management) Regulations 1996, a list of accounts paid is to be provided to Council, where such delegation is made.

OFFICER'S RECOMMENDATION

That Council receive:

1. the list of accounts, totalling \$818,028.17 paid under delegated authority in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996 for the month of June 2024, as contained within Attachment 14.07.24.01A;
2. the list of credit card transactions, totalling \$2,156.90 paid in June 2024, as contained within Attachment 14.07.24.01B; and
3. the list of fuel card transactions, totalling \$503.38 paid in June 2024, as contained within Attachment 14.07.24.01C.

(Simple majority vote required)

COUNCIL RESOLUTION

MOVED Cr Bell

SECONDED Cr McCabe

That Council receive:

- 1. the list of accounts, totalling \$818,028.17 paid under delegated authority in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996 for the month of June 2024, as contained within Attachment 14.07.24.01A;***
- 2. the list of credit card transactions, totalling \$2,156.90 paid in June 2024, as contained within Attachment 14.07.24.01B; and***
- 3. the list of fuel card transactions, totalling \$503.38 paid in June 2024, as contained within Attachment 14.07.24.01C.***

CARRIED BY SIMPLE MAJORITY VOTE 5/0

For: Cr De Lange, Cr Bell, Cr Copping, Cr McCabe, Cr Wallis

Against: Nil

Attachments

Attachment 14.07.24.01A - List of Payments for June 2024.

Attachment 14.07.24.01B - Credit Card Transactions for June 2024.

Attachment 14.07.24.01C - Fuel Card Transactions June 2024.

Chq/EFT	Date	Name	Description	Amount
EFT15712	07/06/2024	APV VALUERS AND ASSET MANAGEMENT	VALUATION REPORT LOT 50 CORBERDING ROAD.	\$1980.00
EFT15713	07/06/2024	BOB WADDELL & ASSOCIATES PTY LTD	PROFESSIONAL SERVICE - 30 MINUTES ANNUAL BUDGET.	\$82.50
EFT15714	07/06/2024	BOC GASES	OXYGEN, DISSOLVED ACETYLENE, ARGO SHIELD UNIVERSAL AND MEDICAL OXYGEN. 29/03/2024 TO 27/04/2024. DEPOT.	\$54.43
EFT15715	07/06/2024	BROOKTON PLUMBING	RAILWAY PARK POND, CARAVAN PARK – TENT PEG THROUGH WATER PIPE. MAY 2024	\$3678.40
EFT15716	07/06/2024	BROOKTON PROFESSIONAL SERVICES CENTRE	CRC OFFICE RENT - 01/06/2024 TO 30/06/2024	\$991.10
EFT15717	07/06/2024	FARM LIFE FITNESS	GYM INDUCTION VIDEO FINAL PAYMENT - FEB 2024.	\$1002.50
EFT15718	07/06/2024	GREAT SOUTHERN WASTE DISPOSAL	DOMESTIC RUBBISH & RECYCLING COLLECTION. LANDFILL LABOUR & MACHINE HOURS - 28.03.2024 TO 25.04.2024. BULK WASTE, RECYCLING & CARDBOARD COLLECTION ON 15.04.2024.	\$13808.08
EFT15719	07/06/2024	INTEGRATED ICT	ADMIN & CRC. NBN CONNECTION & LINK CHARGES, CALLS AND DEVICE CHARGES - 25/04/2024 TO 24/05/2024.	\$783.29
EFT15720	07/06/2024	INTERFIRE AGENCIES (AUST) PTY LTD	VOLUNTEERS PROTECTIVE WEAR. JUNE 2024	\$388.08
EFT15721	07/06/2024	KEVIN D'ALTON	REIMBURSEMENT MP. MAY 2024. 50% OF ELECTRICITY PER CONTRACT.	\$66.48
EFT15722	07/06/2024	LANDGATE (DOLA)	MINIMUM CHARGE. GROSS RENTAL VALUATIONS SCHEDULE G2024/02 - 03/02/2024 TO 29/03/2024.	\$74.15
EFT15723	07/06/2024	LCG PAINTING	WB EVA PAVILION INTERIOR PAINTING. MEMORIAL HALL - REPAIR TO CEMENT FLOOR & PAINT. CARAVAN PARK PAINT EXTERIOR OF UNISEX TOILETS.	\$20200.00
EFT15724	07/06/2024	NEW GROUND WATER SERVICES PTY LTD	MADISON SQUARE, MEMORIAL PARK AND TOWN OVAL. REPAIRS TO RETIC. MAY 2024	\$2416.38

Chq/EFT	Date	Name	Description	Amount
EFT15725	07/06/2024	OFFICEWORKS BUSINESS DIRECT	ADMIN OFFICE STATIONERY SUPPLIES - MAY 2024	\$267.59
EFT15726	07/06/2024	RURAL TREE SERVICES WA	WITHALL STREET, REMOVAL OF TREES - MAY 2024	\$2765.00
EFT15727	07/06/2024	STALLION BUILDING CO PTY LTD T/AS STALLION HOMES & MULTICON COMMERCIAL CONSTRUCTION	MAY PROGRESS CLAIM. WEST BROOKTON FIRE BRIGADE WORKS.	\$113561.48
EFT15728	07/06/2024	TJ & SJ NANKIVELL PTY LTD NARROGIN SMASH REPAIRS	WINDSCREEN REPLACEMENT. PAV6 - MAY 2024.	\$1693.71
EFT15729	07/06/2024	TOLL TRANSPORT PTY LTD	DELIVERY AND FREIGHT CHARGES FOR APRIL 2024	\$128.13
EFT15730	07/06/2024	WA CONTRACT RANGER SERVICES	RANGER SERVICE 15/05/2024, 16/05/2024, 22/05/2024.	\$836.00
EFT15731	07/06/2024	WANDERING HVAC	YOUTH SHED KITCHEN. INSTALL OF LIGHT SWITCH - MAY 2024	\$689.50
EFT15732	07/06/2024	WESTATE EMBROIDERY	DEPOT STAFF WORK WEAR. EMBROIDERY X 10. MAY 2024	\$90.75
EFT15733	17/06/2024	ARYO STOKES	GYM KEY BOND REFUND MEMBERSHIP CANCELLED	\$70.00
EFT15734	17/06/2024	JESSICA LEWIS	GYM KEY BOND REFUND. MEMBERSHIP CANCELLED	\$70.00
EFT15735	17/06/2024	KATHY MULLER	GYM KEY BOND REFUND MEMBERSHIP CANCELLED	\$70.00
EFT15736	17/06/2024	MITCHELL WHILLIER	GYM KEY BOND REFUND MEMBERSHIP CANCELLED	\$70.00
EFT15737	19/06/2024	3E ADVANTAGE PTY LTD	PRINT SERVICES. ADMIN & CRC - MAY 2024	\$2893.72
EFT15738	19/06/2024	AMPAC DEBT RECOVERY	DEBT COLLECTION FEES A2682, A137 & A772. MAY 2024	\$1422.32
EFT15739	19/06/2024	AUSTRALIA POST	POSTAGE CHARGES ADMIN & CRC - MAY 2024	\$394.51
EFT15740	19/06/2024	B & N EYRE BROOKTON NEWSAGENCY	STATIONERY SUPPLIES, ADMIN & CRC - MAY 2024	\$533.75
EFT15741	19/06/2024	BOC GASES	OXYGEN CYLINDER, ACETYLENE CYLINDER, ARGO SHIELD CYLINDER AND OXYGEN MEDICAL - MAY 2024	\$56.25
EFT15742	19/06/2024	BROOKTON 24/7 TOWING	PF8, SERVICE AND INSPECTION, DFES B CLASS SERVICE.	\$6239.20
EFT15743	19/06/2024	BROOKTON PHARMACY	PURCHASE OF COVID TESTS	\$79.90

Chq/EFT	Date	Name	Description	Amount
EFT15744	19/06/2024	CARROLL & RICHARDSON FLAGWORLD PTY LTD	PURCHASE OF AUSTRALIAN FLAGS, WEST AUSTRALIAN FLAG & ABORIGINAL FLAG FOR SPARE FLAG SET.	\$563.25
EFT15745	19/06/2024	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$281.99
EFT15746	19/06/2024	CORRIGIN NEU TECH AUTO ELECTRICS CORRIGIN	PU35, REPLACE FAULTY LIGHT BAR – MAY 2024	\$290.00
EFT15747	19/06/2024	DAWSONS CONCRETE & REINFORCING	ROBINSON ROAD PUBLIC TOILETS, PUBLIC SPACE UPGRADES. MAY 2024	\$2530.00
EFT15748	19/06/2024	IAN RICHARDSON	REFUND FOR BOOKING #12946701.	\$66.00
EFT15749	19/06/2024	INTELFIE GROUP LTD	RAMSEY ROAD, VEGETATION CLEARING. 13.05.2024 TO 27.05.2024.	\$19888.00
EFT15750	19/06/2024	JELCOBINE FARMS	ANZAC DAY APRIL 2024 WREATHS.	\$220.00
EFT15751	19/06/2024	JOEL REGAN	REFUND CARAVAN PARK FOR BOOKING # 12949778.	\$66.00
EFT15752	19/06/2024	KELYN TRAINING SERVICES	WORKS CREW TRAINING ON 11TH, 12TH, 13TH JUNE. TRAFFIC MANAGEMENT AND WHITE CARDS.	\$3278.16
EFT15753	19/06/2024	KYLIE PATRICIA FREEMAN	TABLECLOTHS FOR NATIONAL VOLUNTEERS WEEK & COMMUNITY SUNDOWNER MAY 2024.	\$55.99
EFT15754	19/06/2024	LANDGATE (DOLA)	2023/2024 - RURAL UV REVALUATION, RURAL UV GEN VALS, COUNTRY URBAN UV REVALUATION & VALUATION ROLL.	\$7648.95
EFT15755	19/06/2024	LANDMARK PRODUCTS PTY LTD	FINAL CLAIM MAY 2024. MEMORIAL PARK, INSTALLATION OF GAZEBO.	\$6759.50
EFT15756	19/06/2024	LCG PAINTING	ADMIN BUILDING. EXTERIOR PAINTING, INTERIOR CEILING & WALLS REPAINT. OIL COAT TO DOORS AND FRAMES. MAY 2024	\$29150.00
EFT15757	19/06/2024	LGRCEU	PAYROLL DEDUCTIONS	\$110.00
EFT15758	19/06/2024	LIANA BORGOMASTRO	REFUND CARAVAN PARK FOR BOOKING #12949703.	\$66.00
EFT15759	19/06/2024	MASIMO (MAX) DE BONI	REFUND CARAVAN PARK FOR BOOKING #12949542.	\$99.00
EFT15760	19/06/2024	OFFICEWORKS BUSINESS DIRECT	ROBINSON ROAD PUBLIC TOILETS, HAND SOAP. MAY 2024	\$142.95

Chq/EFT	Date	Name	Description	Amount
EFT15761	19/06/2024	RACHEL CARTER	REFUND CARAVAN PARK BOOKING #12950531.	\$99.00
EFT15762	19/06/2024	REDFISH TECHNOLOGIES PTY LTD	WB EVA PAVILION. SUPPLY AND INSTALL STARLINK FOR CCTV.	\$3025.00
EFT15763	19/06/2024	RESONLINE	CARAVAN PARK, ONLINE BOOKING SYSTEM - MAY 2024.	\$242.00
EFT15764	19/06/2024	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$150.00
EFT15765	19/06/2024	STEPHEN CARRICK ARCHITECTS PTY LTD AS TRUSTEE FOR THE S&S CARRICK FAMILY TRUST	RAILWAY STATION. DESIGN AND DEVELOPMENT & 50% COMPLETION OF CONSTRUCTION DOCUMENTATION TENDER, DRAWINGS & SPECIFICATION & QS ESTIMATE.	\$45265.00
EFT15766	19/06/2024	THE LOCK MAN SECURITY	UNIT 3 & 4, 40 WHITE STREET. REPAIRS TO FRONT SCREEN DOOR LOCK AND KEY ALIKE & REKEY BACK DOOR. CLOSER REQUIRED REPLACEMENT - MAY 2024.	\$520.00
EFT15767	19/06/2024	TOLL TRANSPORT PTY LTD	DEPOT FREIGHT. MAY 2024	\$56.66
EFT15768	19/06/2024	WA CONTRACT RANGER SERVICES	RANGER SERVICE FEES. 30/05/2024 & 06/06/2024.	\$757.63
EFT15769	19/06/2024	WA LOCAL GOVERNMENT ASSN	COUNCILLOR TRAINING -SERVING ON COUNCIL ELEARNING & UNDERSTANDING LOCAL GOVERNMENT ELEARNING.	\$1232.00
EFT15770	20/06/2024	AFGRI EQUIPMENT AUSTRALIA PTY LTD	PL7 - SUPPLY PARTS FOR REPAIRS AND MAINTENANCE.	\$1196.74
EFT15771	20/06/2024	ASHLYN RIDGWAY	GYM INDUCTIONS AND TRAVEL - 02/05/2024 & 20/05/2024.	\$80.00
EFT15772	20/06/2024	ATO	BAS PAYMENT FOR THE MONTH OF MAY 2024.	\$17943.00
EFT15773	20/06/2024	BROOKTON 24/7 TOWING	PT15, PU33, PU34, PAV3 - LOGBOOK SERVICE AND INSPECTION.	\$1908.50
EFT15774	20/06/2024	BROOKTON P AND C ASSOCIATION	CATERING FOR SOCK DAY EVENT - 28/06/2024.	\$300.00

Chq/EFT	Date	Name	Description	Amount
EFT15775	20/06/2024	BROOKTON PLUMBING	ADMIN OFFICE – INSTALL KITCHEN MIXER TAP. 2 MADISON SQUARE - HOT WATER SYSTEM REPAIRS. 6/40 WHITE STREET - LEAKING TAP REPAIRS. 3/40 WHITE STREET - LEAKING PIPES & BLOCKED SINK. MAY 2024.	\$984.50
EFT15776	20/06/2024	BROOKTON TYRE SERVICE	PG9 REPAIR TYRE - MAY 2024. PL7 – REPLACE TYRES - APRIL 2024. CARAVAN PARK - GIRL GUIDES, CONTAINERS FOR CHANGE STICKERS. PG8, REPAIR TYRE.	\$2339.05
EFT15777	20/06/2024	DAWSONS CONCRETE & REINFORCING	MEMORIAL PARK. HEXAGONAL PAD FOR UNDER AWNING AND WALKWAYS.	\$6490.00
EFT15778	20/06/2024	DELTA AGRIBUSINESS WA BROOKTON RURAL TRADERS	VARIOUS TOOLS & EQUIPMENT, BMO - MAY 2024. MAINTENANCE SUPPLIES FOR PARKS & GARDENS, DEPOT WORKS, AND CREW, CARAVAN PARK, CRC, MEMORIAL HALL, OVAL & PAVILION. VARIOUS LARGE & SMALL PLANT, ADMIN BUILDING AND MULTIPLE SHIRE RESIDENTIAL HOUSINGS – MAY 2024.	\$8525.02
EFT15779	20/06/2024	DFES	2023/24 4TH QUARTER CONTRIBUTION TO EMERGENCY SERVICES LEVY.	\$7471.55
EFT15780	20/06/2024	EAGLE EYE ENGINEERING; T/A CALIBRE SPRAYING PTY LTD	CARAVAN PARK. BOOKING #12991029.	\$410.00
EFT15781	20/06/2024	EDGE PLANNING & PROPERTY	PLANNING SERVICES, 14.75 HOURS – MAY 2024	\$2263.38
EFT15782	20/06/2024	EXTERIA	MEMORIAL PARK CAPITAL. HUB 8 TABLE SETTING.	\$2357.30
EFT15783	20/06/2024	FLASH AS TRANSPORT	SAND DELIVERIES FOR DWER COMMUNITY TANK, YEO ROAD.	\$1531.20
EFT15784	20/06/2024	FUEL DISTRIBUTORS OF WA	DIESEL FOR DEPOT TANK. 7000L - MAY 24.	\$12854.87
EFT15785	20/06/2024	GREAT SOUTHERN FUEL SUPPLIES	DIESEL FOR DEPOT 7802L \$13697.62 - MAY 24. MCC FUEL CARD \$277.79. CESM FUEL CARD \$225.59 – MAY 24.	\$14201.00

Chq/EFT	Date	Name	Description	Amount
EFT15786	20/06/2024	LANDGATE (DOLA)	GROSS RENTAL VALUATIONS SCHEDULE G2024/03. GRV INT COUNTY AND FESARURAL UV'S - 30/03/2024 TO 10/05/2024. INTERIM VALUATION SHARED & SCHEDULE R2024/01 - 02/09/2023 TO 24/05/2024.	\$189.26
EFT15787	20/06/2024	LANDMARK ENGINEERING & DESIGN PTY LTD T/A MODUS AUSTRALIA	FINAL PROGRESS PAYMENT. MAY 2024. BROOKTON CEMETERY. WATERLESS TOILET.	\$50261.20
EFT15788	20/06/2024	LGIS INSURANCE BROKING	LGIS REGIONAL RISK COORDINATOR PROGRAM - CONTRIBUTION.	\$7104.28
EFT15789	20/06/2024	NARROGIN GLASS	OVAL SHEDS. REPAIRS TO SHED WINDOW – MAY 24.	\$172.67
EFT15790	20/06/2024	OFFICEWORKS BUSINESS DIRECT	MICRO CUT SHREDDER, CRC - MAY 2024.	\$145.00
EFT15791	20/06/2024	RAC BUSINESS WISE	ANNUAL BUSINESS WISE ROADSIDE ASSISTANCE 24/25. PAV6, PAV5, PAV3 AND PCB1.	\$864.00
EFT15792	20/06/2024	ROADSIDE PRODUCTS	STEEL GUIDEPOST X 60. BUCKINGHAM ROAD R2R - MAY 2024	\$1218.36
EFT15793	20/06/2024	ST JOHN AMBULANCE BROOKTON	LOW RISK FIRST AID KIT, WALL MOUNTED. COMMUNITY GYM – FEB 24	\$125.95
EFT15794	20/06/2024	STUMPY'S GATEWAY ROADHOUSE	REFRESHMENTS FOR MITIGATION BURN AT COUNTRY CLUB - MAY 2024 - \$168.70. DEPOT SMALL PLANT. ULP X 12.06L & 15.344L - MARCH 2024 - \$32.99. CATERING FOR ELECTORS MEETING – MARCH 24 - \$110	\$337.62
EFT15795	20/06/2024	TOTAL TOOLS KEWDALE PTY LTD	COMBO KIT 18V MILWAUKEE. DEPOT TOOLS - MAY 2024.	\$1244.20
EFT15796	20/06/2024	WA LOCAL GOVERNMENT ASSN	COUNCILLOR TRAINING- SERVING ON COUNCIL ELEARNING – MAY 24.	\$495.00
EFT15797	20/06/2024	WINDSOR D & J	CRC BUILDING. INSTALL STAIR HANDRAIL AND LEVEL RAMP ENTRY – MAY 24.	\$825.00
EFT15798	20/06/2024	ZIRCODATA (TOTALLY CONFIDENTIAL RECORDS)	26/04/2024 TO 25/05/2024. RECORDS STORAGE X 214 CARTONS.	\$52.16
EFT15799	25/06/2024	ATO	FBT FRINGE BENEFITS TAX. 23/24 FY.	\$8958.84

Chq/EFT	Date	Name	Description	Amount
EFT15800	28/06/2024	ANDROIT INFORMATION MANAGEMENT	ARCHIVE PROGRAM. ADMINISTRATION BUILDING. 13/5/24, 20/05/24 & 10/06/24.	\$1703.63
EFT15801	28/06/2024	AUSTRALIAN NATIONAL CHARACTER CHECK	EMPLOYEE COSTS AO. NATIONALLY COORDINATED CRIMINAL HISTORY CHECK – MAY 24.	\$44.00
EFT15802	28/06/2024	BERYL JOYCE COPPING	COUNCILLOR SITTING FEES. 4TH QUARTER 01/04/2024 TO 30/06/2024.	\$1412.46
EFT15803	28/06/2024	BROOKTON 24/7 TOWING	PF9, CLASS B SERVICE AS PER DFES CHECKLIST - \$5247. PG8, 6500 HOUR SERVICE – APRIL 24 - \$4045. PU1, LOGBOOK SERVICE AND INSPECTION - \$471.90. PT14, INSURANCE CLAIM EXCESS ONLY - \$300. PU36 TRITON UTE. LOGBOOK SERVICE AND INSPECTION - \$418. PR9 REPAIRS TO ALTERNATOR - \$253. PSP1 SUNDRY PLANT, PRESSURE CLEAN AND CENTURY BATTERY X 1 - FEB 2024 - \$156.20. PT14, COLLECTION OF TRUCK AND ROOFTOP SAFETY LIGHT LENS AMBER - \$127.60 - MAY 2024. PCB1 - NARROGIN BREAKDOWN - \$423.50 DEC 2023. PT 14, INVESTIGATE COOLANT LEAK, ELECTRICAL PROBLEM - \$858.	\$12300.20
EFT15804	28/06/2024	BROOKTON PHARMACY	PURCHASE OF 2 X COVID TEST PACKS.	\$79.90
EFT15805	28/06/2024	BROOKTON PLUMBING	ADMINISTRATION BUILDING. CLEAR BLOCKAGE LADIES' TOILETS.	\$132.00
EFT15806	28/06/2024	BROOKTON WEST VOLUNTEER FIRE BRIGADE	BRIGADE ASSISTANCE WITH BURNS AT GOLF CLUB - MAY 2024.	\$10000.00
EFT15807	28/06/2024	CHARLENE HAYDEN	COUNCILLOR SITTING FEES. 4TH QUARTER 01/04/2024 TO 30/06/2024.	\$450.00
EFT15808	28/06/2024	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$281.99
EFT15809	28/06/2024	CORRIGIN NEU TECH AUTO ELECTRICS CORRIGIN	PF8, PF9, PF10, PF11, MAINTENANCE PARTS - MAY 2024.	\$1982.48
EFT15810	28/06/2024	DEPARTMENT OF PRIMARY INDUSTRIES AND	REFUND OF TRAINEESHIP GRANT FUNDS - 2022 TO 2023.	\$2401.34

Chq/EFT	Date	Name	Description	Amount
		REGIONAL (DPIRD)		
EFT15811	28/06/2024	FARMARAMA	BUSHFIRE MITIGATION AT GOLF CLUB. 10 X 20L TRICLOPYR 600 DRUMS - MAY 24.	\$2997.50
EFT15812	28/06/2024	GRANT HOBBS	ROBINSON ROAD PUBLIC TOILETS UPGRADE. 4 X WIND WHEELS ON CONCRETE PADS.	\$13000.00
EFT15813	28/06/2024	GREAT SOUTHERN SUPPLIES T/AS G&M DETERGENTS	CARAVAN PARK, DEPOT, PUBLIC TOILETS, WB EVA PAVILION, MEMORIAL HALL - CLEANING & MAINTENANCE SUPPLIES.	\$945.40
EFT15814	28/06/2024	H RUSHTON & CO	BUCKINGHAM R2R - CARTAGE FEE	\$350.00
EFT15815	28/06/2024	HAROLD ATHOL BELL	COUNCILLOR SITTING FEES. 4TH QUARTER 01/04/2024 TO 30/06/2024.	\$1100.00
EFT15816	28/06/2024	INTEGRATED ICT	MONTHLY CHARGES – CRC & ADMIN NBN CONNECTION, LINK, DATA & PHONE SYSTEM.	\$292.05
EFT15817	28/06/2024	JENNIFER LAITY	CARAVAN PARK REFUND FOR BOOKING - #12976026	\$120.00
EFT15818	28/06/2024	JIM MCKENZIE PTY LTD	HIRER OF EFFER CRANE TO INSTALL STREET ART AT ROBINSON ROAD PUBLIC TOILETS.	\$2310.00
EFT15819	28/06/2024	KATRINA LOUISE CRUTE	COUNCILLOR SITTING FEES. 4TH QUARTER 01/04/2024 TO 30/06/2024.	\$2925.00
EFT15820	28/06/2024	LACHLAN MCCABE	COUNCILLOR SITTING FEES. 4TH QUARTER 01/04/2024 TO 30/06/2024.	\$1015.56
EFT15821	28/06/2024	LANDGATE (DOLA)	MINING TENEMENTS CHARGEABLE. MINIMUM CHARGE - 06/04/2024 TO 08/05/2024.	\$43.50
EFT15822	28/06/2024	LGRCEU	PAYROLL DEDUCTIONS	\$110.00
EFT15823	28/06/2024	MCLEOD'S BARRISTERS & SOLICITORS	50 WHITE STREET, DEED OF VARIATION - APRIL 2024	\$712.08
EFT15824	28/06/2024	MICHAEL BACHYNSKY	REIMBURSEMENT, BMO VEHICLE. REPLACEMENT LOCK CYLINDERS KEYED A LIKE X 4.	\$86.00
EFT15825	28/06/2024	NARROGIN TOYOTA / MAZDA	PAV6 - LOGBOOK SERVICE AND INSPECTION & REPAIR TO DAMAGED SENSORS - MAY 2024	\$518.10
EFT15826	28/06/2024	NOURISH BROOKTON	REFRESHMENTS & SUPPLIES FOR COUNCIL CBF, ADMINISTRATION, CRC STAFF TRAINING DAYS AND DEPOT - MAY 2024.	\$344.59

Chq/EFT	Date	Name	Description	Amount
EFT15827	28/06/2024	PINGELLY CENTRAL BUSHIRE BRIGADE	ASSISTANCE WITH BURN AT GOLF CLUB. TREATMENT ID 14884 - MAY 2024.	\$1250.00
EFT15828	28/06/2024	PRICE CONSULTING GROUP	CEO PERFORMANCE REVIEW 2024 - MAY 2024.	\$5639.70
EFT15829	28/06/2024	PYNC INVASIVE ANIMAL CONTROL	ANIMAL CONTROL. HIRE X 3 CAT TRAPS FOR 1 MONTH - APRIL 2024	\$55.00
EFT15830	28/06/2024	QUALITY PRESS	1000 X DL WINDOW FACE ENVELOPES WITH LOGO, ADMIN.	\$291.50
EFT15831	28/06/2024	ROBERT AND JAZZ PTY LTD AS TRUSTEE FOR THE ROBERT BLIGHT FAMILY TRUST	YORK WILLIAMS ROAD GRAVEL ROYALTIES. GRAVEL FOR 2287 CUBIC METERS OF WORKS AND 67 CUBIC METERS OF CLAY - SEPTEMBER 2023.	\$4651.05
EFT15832	28/06/2024	RODERICK WALLIS	COUNCILLOR SITTING FEES. 4TH QUARTER 01/04/2024 TO 30/06/2024.	\$1100.00
EFT15833	28/06/2024	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$150.00
EFT15834	28/06/2024	SPORTSPOWER NARROGIN	COMMUNITY EVENT ROAD SAFETY GRANT, CROSS SPORTS HELMETS X 37. SOCK WEEK COMMUNITY EVENT, 24 INCH BIKE AND HELMET.	\$1880.00
EFT15835	28/06/2024	ST JOHN AMBULANCE ASSOCIATION	ANNUAL REPLENISHMENT OF DEPOT FIRST AID KIT.	\$442.18
EFT15836	28/06/2024	STALLION BUILDING CO PTY LTD T/AS STALLION HOMES & MULTICON COMMERCIAL CONSTRUCTIONS	JUNE PROGRESS CLAIM FOR WORKS COMPLETED AT THE WEST BROOKTON BFB.	\$92400.79
EFT15837	28/06/2024	TAMARA DE LANGE	COUNCILLOR SITTING FEES. 4TH QUARTER 01/04/2024 TO 30/06/2024.	\$1400.00
EFT15838	28/06/2024	TEAMWORK FENCING CONTRACTORS	CEMETERY ABLUTIONS, FENCE PANELS, PVC ENDS, LINE AND CORNERS & FLAT POST CAPS.	\$3952.95
EFT15839	28/06/2024	TESG BUILDING SURVEYORS PTY LTD	BROOKTON RAILWAY STATION ADAPTION WORKS. PHASE 1 BCA, & PHASE 2 – MAY 24.	\$2860.00
EFT15840	28/06/2024	THE LOCK MAN SECURITY	WB EVA PAVILION. 2 X KEYS FOR ENERGY BOX.	\$22.00
EFT15841	28/06/2024	TOLL TRANSPORT PTY LTD	FREIGHT CHARGES. DEPOT AND ADMIN - MAY 2024.	\$56.24

Chq/EFT	Date	Name	Description	Amount
EFT15842	28/06/2024	WA CONTRACT RANGER SERVICES	RANGER SERVICE, 12/06/2024, 14/06/2024 AND 18/06/2024.	\$1071.13
EFT15843	28/06/2024	WA LOCAL GOVERNMENT ASSN	COUNCILLOR TRAINING - CONFLICTS OF INTEREST ELEARNING. MAY 24.	\$242.00
EFT15844	28/06/2024	WANDERING HVAC	TOWN OVAL - URGENT REPAIRS FOR REPLACEMENT LAMP - \$9616.20. WB EVA PAVILION LED FLOOD LIGHT REPLACEMENT - \$1455.91.	\$11072.11
DD7633.1	04/06/2024	TELSTRA CORPORATION	TELSTRA SERVICE - SEWERAGE PUMP STATION ALARM - MAY 24.	\$16.99
DD7643.1	06/06/2024	SYNERGY	ELECTRICITY CHARGES STREETLIGHTS X 184 - 25/03/24 TO 24/04/24	\$2848.68
DD7645.1	11/06/2024	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS, SUPERANNUATION CONTRIBUTIONS	\$7218.90
DD7645.2	11/06/2024	MLC NOMINEES PTY LIMITED	PAYROLL DEDUCTIONS, SUPERANNUATION CONTRIBUTIONS	\$362.71
DD7645.3	11/06/2024	SANDHURST TRUSTEES	PAYROLL DEDUCTIONS, SUPERANNUATION CONTRIBUTIONS	\$976.58
DD7645.4	11/06/2024	HOSTPLUS	PAYROLL DEDUCTIONS, SUPERANNUATION CONTRIBUTIONS	\$605.96
DD7645.5	11/06/2024	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$327.48
DD7645.6	11/06/2024	AUSTRALIAN SUPER PTY LTD	PAYROLL DEDUCTIONS, SUPERANNUATION CONTRIBUTIONS	\$1969.53
DD7645.7	11/06/2024	EQUIP SUPER	PAYROLL DEDUCTIONS, SUPERANNUATION CONTRIBUTIONS	\$638.40
DD7645.8	11/06/2024	REST INDUSTRY SUPER	PAYROLL DEDUCTIONS, SUPERANNUATION CONTRIBUTIONS	\$407.93
DD7645.9	11/06/2024	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	\$274.54
DD7658.1	17/06/2024	SYNERGY	ELECTRICITY CHARGES MEMORIAL HALL 23/03/24 TO 24/05/24	\$219.80
DD7660.1	17/06/2024	TELSTRA CORPORATION	TELSTRA SERVICE CHARGES ADMIN & CRC 23/05/24 TO 22/06/24	\$345.73
DD7666.1	18/06/2024	SYNERGY	SUPPLY AND CONSUMPTION CHARGES 26/03/2024 TO 27/05/2024. MEMORIAL PARK.	\$2014.43
DD7674.1	19/06/2024	SYNERGY	CONSUMPTION CHARGES 27/03/2024 TO 23/05/2024.	\$185.95

Chq/EFT	Date	Name	Description	Amount
			MADISON SQUARE RETICULATION. JUNE 2024	
DD7676.1	20/06/2024	SYNERGY	ADMINISTRATION BUILDING - 26/03/2024 TO 24/05/2024. SEWERAGE POND PUMP & RAILWAY STATION & BROOKTON CRC BUILDING - 27/03/2024 TO 24/05/2024. SALINITY PUMP & SWIMMING POOL METER & 25 WHITTINGTON STREET - 26/03/2024 TO 24/05/2024.	\$4199.96
DD7680.1	14/06/2024	SHIRE OF BROOKTON MASTERCARD CESM	CREDIT CARD FEE, CESM - MAY 2024.	\$4.00
DD7680.2	14/06/2024	SHIRE OF BROOKTON MASTERCARD CEO	CREDIT CARD FEE. CEO - MAY 2024.	\$4.00
DD7680.3	14/06/2024	SHIRE OF BROOKTON MASTERCARD MCC	CREDIT CARD CHARGES, MCC - MAY 2024. CARAVAN PARK HYGIENE PRODUCTS, PRE- EMPLOYMENT MEDICAL CHARGES AO, STARLINK KIT, CHRISTMAS DÉCOR FOR CRC EVENTS, PARKING FEES, ADMIN ENJO MOP AND STICK VACUUM.	\$2148.90
DD7683.1	21/06/2024	TELSTRA CORPORATION	MOBILE PHONE SERVICES - BMO, CEO, MCC, WC, MIW, MP, CESM, POOL, LHW, PGLH, WIRELESS M2MDATA SEWERAGE PUMP STATION ALARM, CARAVAN PARK CARETAKER & CESM MOBILE DEVICE REPAYMENT.	\$744.21
DD7691.1	25/06/2024	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS, SUPERANNUATION CONTRIBUTIONS	\$7318.20
DD7691.2	25/06/2024	MLC NOMINEES PTY LIMITED	PAYROLL DEDUCTIONS, SUPERANNUATION CONTRIBUTIONS	\$362.71
DD7691.3	25/06/2024	SANDHURST TRUSTEES	PAYROLL DEDUCTIONS, SUPERANNUATION CONTRIBUTIONS	\$1186.76
DD7691.4	25/06/2024	HOSTPLUS	PAYROLL DEDUCTIONS, SUPERANNUATION CONTRIBUTIONS	\$632.42
DD7691.5	25/06/2024	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$327.48
DD7691.6	25/06/2024	AUSTRALIAN SUPER PTY LTD	PAYROLL DEDUCTIONS, SUPERANNUATION CONTRIBUTIONS	\$1970.39

Chq/EFT	Date	Name	Description	Amount
DD7691.7	25/06/2024	THE TRUSTEE FOR JOHNS FAMILY SUPER FUND	PAYROLL DEDUCTIONS	\$124.04
DD7691.8	25/06/2024	EQUIP SUPER	PAYROLL DEDUCTIONS, SUPERANNUATION CONTRIBUTIONS	\$638.40
DD7691.9	25/06/2024	REST INDUSTRY SUPER	PAYROLL DEDUCTIONS, SUPERANNUATION CONTRIBUTIONS	\$407.93
DD7693.1	24/06/2024	SYNERGY	21/03/2024 TO 31/05/2024. HAPPY VALLEY BORE FIELD.	\$3814.37
DD7695.1	25/06/2024	SYNERGY	25 APRIL 2024 TO 24 MAY 2024. STREETLIGHTS X 184.	\$2727.85
DD7699.1	30/06/2024	BROOKLANDS PARK PASTORAL	DANGIN MEARS ROAD, GRAVEL X 1276 CUBIC METERS.	\$7018.00
DD7714.1	30/06/2024	BROOKLANDS PARK PASTORAL	REVERSAL FOR ERROR DIRECT DEBIT. DD7699.1. CORRECTION FOR SECONDARY ERROR.	\$7018.00
DD7716.1	30/06/2024	BROOKLANDS PARK PASTORAL	REVERSAL OF MIS-POSTINGS BATCH 7713 & 7699.	\$-14036.00
1245.1	03/06/2024	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$2.11
1245.1	03/06/2024	CBA MERCHA BANK FEE MERCHANT FEE	BANK FEE MERCHANT FEE	\$35.35
1246.1	05/06/2024	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$2.89
1246.1	01/06/2024	CBA MERCHA BANK FEE MERCHANT FEE	BANK FEE MERCHANT FEE	\$50.00
1247.1	06/06/2024	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$14.01
1248.1	07/06/2024	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$2.11
1249.1	10/06/2024	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$12.03
1251.1	12/06/2024	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$3.72
1252.1	13/06/2024	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$24.36
1254.1	17/06/2024	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$7.71
1256.1	19/06/2024	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$4.94

Chq/EFT	Date	Name	Description	Amount
1257.1	21/06/2024	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$2.89
1258.1	24/06/2024	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$2.89
1260.1	27/06/2024	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$12.20
1260.1	28/06/2024	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$5.00
DD7691.1 0	25/06/2024	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	\$274.54
PAYJRUN *1213	11/06/2024	SALARIES & WAGES	WEEK 50 - PPE 11/06/2024	\$67,004.49
PAYJRUN *1215	25/06/2024	SALARIES & WAGES	WEEK 52 - PPE 25/06/2024	\$66,477.34
			Total	\$818,028.17

Shire of Brookton - Bendigo Bank Mastercard – MIE

Direct Debit	Date	Description	Amount
		N/A PURCHASES	
		TOTAL	\$0.00

Shire of Brookton - Bendigo Bank Mastercard - CESM

Direct Debit	Date	Description	Amount
	14/06/2024	BENDIGO BANK CARD FEE	\$4.00
		TOTAL	\$4.00

Shire of Brookton - Bendigo Bank Mastercard - MCC

Direct Debit	Date	Description	Amount
DD7680.3	14/06/2024	BENDIGO BANK CARD FEE	\$4.00
		CARAVAN HYGIENE PRODUCTS	\$128.98
		PRE-EMPLOYMENT MEDICAL AND D&A	\$220.00
		STARLINK STANDARD KIT PLUS POSTAGE	\$683.00
		CHRISTMAS DECORATIONS	\$178.75
		DPIRD TRAINING PARKING FEE	\$18.17
		ENJO MOP AND MICRO FIBRE PADS	\$367.00
		DYSON STICK VACUUM	\$549.00
		TOTAL	\$2,148.90

Shire of Brookton - Bendigo Bank Mastercard - CEO

Direct Debit	Date	Description	Amount
DD7680.2	14/06/2024	BENDIGO BANK CARD FEE	\$4.00
		TOTAL	\$4.00

Shire of Brookton - Bendigo Bank Mastercard - CESM

Direct Debit	Date	Description	Amount
	20/06/2024	PURCHASE OF ULSD X 57.88L @ \$1.869	\$76.95
		PURCHASE OF BP DIESEL X 51.98L @ \$1839	\$39.98
		PURCHASE OF BP DIESEL X 52.40L @ 1.8191.	\$108.66
		TOTAL	\$ 225.59

Shire of Brookton - Bendigo Bank Mastercard - MCC

Direct Debit	Date	Description	Amount
	20/06/2024	PURCHASE OF ULP X 33.26L @ \$2.15	\$71.51
		PURCHASE OF ULP X 36.01L @ \$1.98	\$77.96
		PURCHASE OF ULP X 35.41L @ \$1.99	\$72.00
		PURCHASE OF INCLUDES ULP X 33.41 @ \$1.99	\$54.80
		CARD FEE X 6	\$1.52
		TOTAL	\$277.79

14.07.24.02 STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 JUNE 2024

File No:	FIN007
Date of Meeting:	July 18 2024
Location/Address:	N/A
Name of Applicant:	Shire of Brookton
Name of Owner:	Shire of Brookton
Author/s:	Charlotte Cooke – Senior Finance Officer
Authorising Officer:	Deanne Sweeney - Manager Corporate & Community
Declaration of Interest:	The authors have no financial interest in this matter
Voting Requirements:	Simple Majority
Previous Report:	19 June 2024

Summary of Item:

The Statement of Financial Activity for period ending 30 June 2024 together with associated commentaries are present for Council's consideration.

Description of Proposal:

That Council receives the Statement of Financial Activity for the period ended 30 June 2024, as presented.

Background:

In accordance with regulation 34 of the *Local Government (Financial Management) Regulations 1996*, the Shire is to prepare a monthly Statement of Financial Activity for approval by Council. December and January's reports are presented in February as Council does not meet in January.

Consultation:

Reporting officers receive monthly updates to track expenditure and income.

Statutory Environment:

Section 6.4 of the *Local Government Act 1995* requires a Local Government to prepare an annual financial statement for the preceding year and other financial reports as they prescribed.

Regulation 34(1) of the *Local Government (Financial Management) Regulations 1996* as amended requires the Local Government to prepare monthly financial statements and report on actual performance against what was set out in the annual budget.

Relevant Plans and Policy:

There is no Council Policy relevant to this item.

Financial Implications:

The Budget is regularly monitored on at least a monthly basis, by the Chief Executive Officer, the Manager Corporate & Community and the Senior Finance Officer. Responsible Officers are also required to review their particular line items for anomalies each month, with a major review in accordance with the *Local Government (Financial Management) Regulations 1996*, regulation 33A, council is required to carry out a review of its annual budget for that year by the last day of February.

Any material variances that have an impact on the outcome of the budgeted closing surplus position are detailed in the Monthly Financial Report contained within Attachment

14.07.24.02A.

Risk Assessment:

The risk in relation to this matter is assessed as 'Low' on the basis that if Council does not receive the Monthly Financial Reports for the month reported leading to the Shire not meeting legislative requirements on financial reporting. The risk identified would be failure to fulfil statutory regulations or compliance requirements.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

This item relates to delivery of core business and services detailed in the Shire of Brookton Corporate Compendium – June 2032, duly appended to the BROOKTON Corporate Business Plan July 2022 to June 2032.

Comment

The Monthly Financial Reports has been prepared in accordance with statutory requirements.

OFFICER'S RECOMMENDATION

That Council, accordance with Section 6.4 of the Local Government Act 1995 and Regulation 34 of the Local Government (Financial Management) Regulations 1995, receives the Monthly Statements of Financial Activity for the 30 June 2024, as presented in attachment 14.07.24.02A.

(Simple majority vote required)

COUNCIL RESOLUTION

MOVED Cr McCabe SECONDED Cr Bell

That Council, accordance with Section 6.4 of the Local Government Act 1995 and Regulation 34 of the Local Government (Financial Management) Regulations 1995, receives the Monthly Statements of Financial Activity for the 30 June 2024, as presented in attachment 14.07.24.02A.

CARRIED BY SIMPLE MAJORITY VOTE 5/0

For: Cr De Lange, Cr Bell, Cr Copping, Cr McCabe, Cr Wallis

Against: Nil

Attachment

Attachment 14.07.24.02A - Monthly Statements of Financial Activity for the Period Ended 30 June 2024.

SHIRE OF BROOKTON

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
FOR THE PERIOD ENDED 30 JUNE 2024

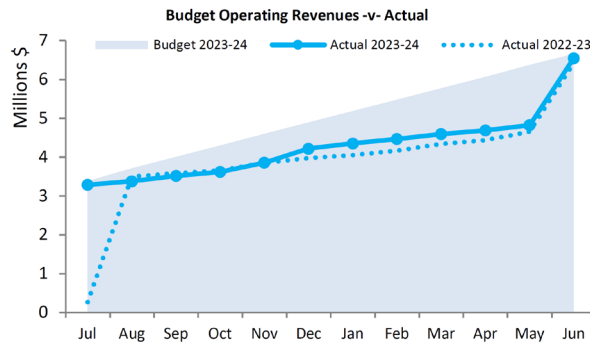
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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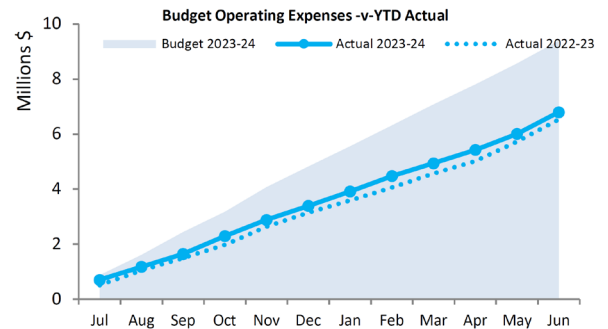
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OPERATING ACTIVITIES

OPERATING REVENUE

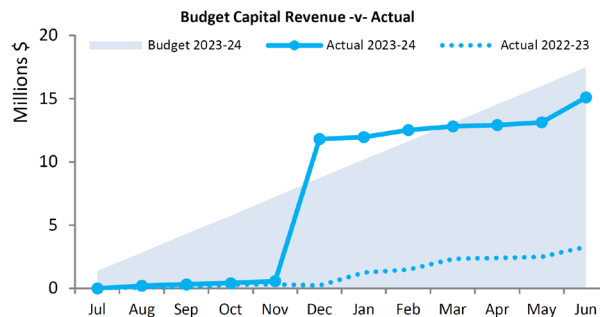


OPERATING EXPENSES

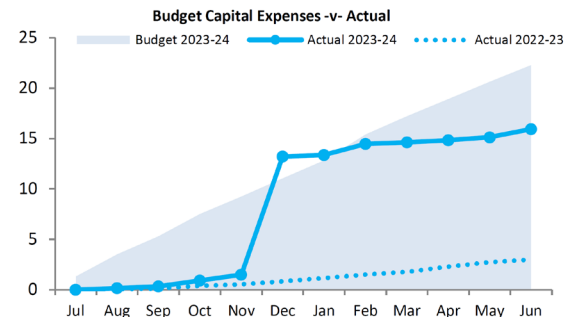


INVESTING ACTIVITIES

CAPITAL REVENUE

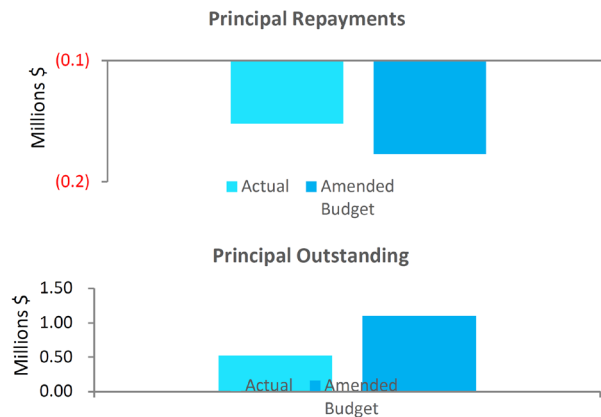


CAPITAL EXPENSES

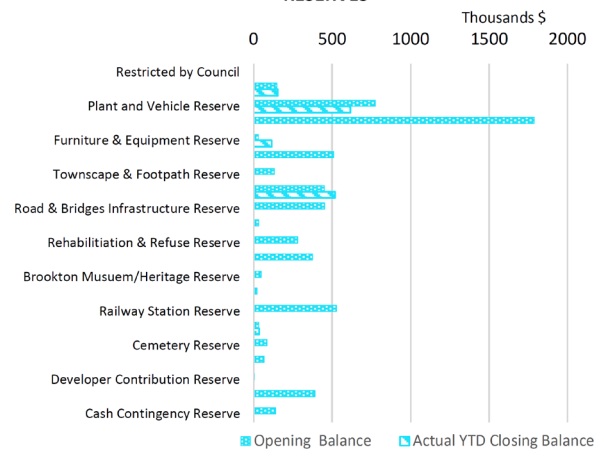


FINANCING ACTIVITIES

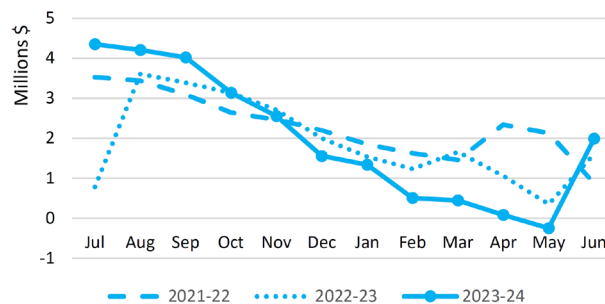
BORROWINGS



RESERVES



Closing funding surplus / (deficit)



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.50 M	\$1.60 M	\$1.60 M	\$0.00 M
Closing	\$0.00 M	(\$3.71 M)	\$1.99 M	\$5.70 M
Refer to Statement of Financial Activity				

Cash and cash equivalents		
	\$14.73 M	% of total
Unrestricted Cash	\$2.85 M	19.3%
Restricted Cash	\$11.88 M	80.7%
Refer to Note 2 - Cash and Financial Assets		

Payables		
	\$0.20 M	% Outstanding
Trade Payables	\$0.13 M	
0 to 30 Days		98.2%
Over 30 Days		(6.4%)
Over 90 Days		8.2%
Refer to Note 5 - Payables		

Receivables		
	\$0.33 M	% Collected
Rates Receivable	\$0.17 M	94.9%
Trade Receivable	\$0.16 M	% Outstanding
Over 30 Days		21.8%
Over 90 Days		7.7%
Refer to Note 3 - Receivables		

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.75 M)	(\$0.52 M)	\$2.03 M	\$2.56 M
Refer to Statement of Financial Activity			

Rates Revenue		
YTD Actual	\$2.72 M	% Variance
YTD Budget	\$2.71 M	0.2%
Refer to Statement of Financial Activity		

Grants, Subsidies and Contributions		
YTD Actual	\$1.79 M	% Variance
YTD Budget	\$0.51 M	248.4%
Refer to Note 13 - Operating Grants and Contributions		

Fees and Charges		
YTD Actual	\$0.95 M	% Variance
YTD Budget	\$0.83 M	15.3%
Refer to Statement of Financial Activity		

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$5.94 M)	(\$6.14 M)	(\$2.37 M)	\$3.77 M
Refer to Statement of Financial Activity			

Proceeds on sale		
YTD Actual	\$0.26 M	%
Adopted Budget	\$0.22 M	20.7%
Refer to Note 7 - Disposal of Assets		

Asset Acquisition		
YTD Actual	\$4.60 M	% Spent
Adopted Budget	\$10.49 M	(56.1%)
Refer to Note 8 - Capital Acquisitions		

Capital Grants and Contributions		
YTD Actual	\$1.94 M	% Received
Adopted Budget	\$4.21 M	(53.9%)
Refer to Note 8 - Capital Acquisitions		

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$5.19 M	\$1.34 M	\$0.72 M	(\$0.62 M)
Refer to Statement of Financial Activity			

Borrowings		
Principal repayments	\$0.15 M	
Interest expense	\$0.04 M	
Principal due	\$0.52 M	
Refer to Note 9 - Borrowings		

Reserves		
Reserves balance	\$11.88 M	
Interest earned	\$0.54 M	0.0%
Refer to Note 11 - Cash Reserves		

Lease Liability		
Principal repayments	\$0.00 M	
Interest expense	\$0.00 M	
Principal due	\$0.02 M	
Refer to Note 10 - Lease Liabilities		

This information is to be read in conjunction with the accompanying Financial Statements and notes.

REVENUE

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Excludes administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, and other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges.

INTEREST REVENUE

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates, reimbursements etc.

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION

Depreciation expense raised on all classes of assets. Excluding Land.

FINANCE COSTS

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2024**

BY NATURE

	Ref	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)		(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
Rates		2,711,103	2,711,103	2,711,103	2,717,312	6,209	0.23%	
Grants, subsidies and contributions	13	2,199,065	513,438	513,438	1,788,844	1,275,406	248.40%	▲
Fees and charges		846,688	827,710	827,710	954,503	126,793	15.32%	▲
Interest revenue		161,449	562,449	562,449	625,025	62,576	11.13%	▲
Other revenue		237,641	2,026,336	2,026,336	372,254	(1,654,082)	(81.63%)	▼
Profit on disposal of assets	7	845	23,131	23,131	92,946	69,815	301.82%	▲
		6,156,791	6,664,167	6,664,167	6,550,882	(113,285)	(1.70%)	
Expenditure from operating activities								
Employee costs		(2,425,436)	(2,694,616)	(2,694,616)	(2,501,538)	193,078	7.17%	
Materials and contracts		(3,876,751)	(3,846,025)	(3,846,025)	(1,400,437)	2,445,588	63.59%	▲
Utility charges		(225,310)	(241,310)	(241,310)	(205,801)	35,509	14.72%	▲
Depreciation		(2,176,012)	(2,176,012)	(2,176,012)	(2,339,276)	(163,264)	(7.50%)	
Finance costs		(72,257)	(61,302)	(61,302)	(45,256)	16,046	26.17%	▲
Insurance expenses		(233,965)	(243,165)	(243,165)	(229,697)	13,468	5.54%	
Other expenditure		(76,305)	(76,188)	(76,188)	(64,650)	11,538	15.14%	▲
Loss on disposal of assets	7	(82,068)	(47,970)	(47,970)	(9,021)	38,949	81.19%	▲
		(9,168,104)	(9,386,588)	(9,386,588)	(6,795,676)	2,590,912	(27.60%)	
Non-cash amounts excluded from operating activities	1(a)	2,257,235	2,200,851	2,200,851	2,279,274	78,423	3.56%	
Amount attributable to operating activities		(754,078)	(521,570)	(521,570)	2,034,479	2,556,049	(490.07%)	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	14	4,343,445	3,754,649	3,754,649	1,943,655	(1,810,994)	(48.23%)	▼
Proceeds from disposal of assets	7	180,000	217,500	217,500	262,545	45,045	20.71%	▲
Proceeds from financial assets at amortised cost - self supporting loans	9	27,988	27,988	27,988	27,988	0	0.00%	
		4,551,433	4,000,137	4,000,137	2,234,189	(1,765,948)	(44.15%)	
Outflows from investing activities								
Payments for inventories, property, plant and equipment and infrastructure	8	(10,491,256)	(10,136,321)	(10,136,321)	(4,602,106)	5,534,215	54.60%	▲
		(10,491,256)	(10,136,321)	(10,136,321)	(4,602,106)	5,534,215	(54.60%)	▲
Amount attributable to investing activities		(5,939,823)	(6,136,184)	(6,136,184)	(2,367,917)	3,768,267	(61.41%)	▲
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new debentures	9	600,000	600,000	600,000	0	(600,000)	(100.00%)	▼
Transfer from reserves	11	16,616,616	12,872,853	12,872,853	12,872,508	(345)	(0.00%)	
		17,216,616	13,472,853	13,472,853	12,872,508	(600,345)	(4.46%)	
Outflows from financing activities								
Repayment of borrowings	9	(202,168)	(176,765)	(176,765)	(151,836)	24,929	14.10%	▲
Payments for principal portion of lease liabilities	10	(1,515)	(1,515)	(1,515)	(1,515)	0	0.01%	
Transfer to reserves	11	(11,821,760)	(11,954,670)	(11,954,670)	(11,998,572)	(43,902)	(0.37%)	
		(12,025,443)	(12,132,950)	(12,132,950)	(12,151,923)	(18,973)	0.16%	
Amount attributable to financing activities		5,191,173	1,339,903	1,339,903	720,585	(619,318)	(46.22%)	
MOVEMENT IN SURPLUS OR DEFICIT								
Net current assets at start of financial year - surplus/(deficit)	1(c)	1,502,728	1,604,206	1,604,206	1,604,206	0	0.00%	
Amount attributable to operating activities		(754,078)	(521,570)	(521,570)	2,034,479	2,556,049	(490.07%)	▲
Amount attributable to investing activities		(5,939,823)	(6,136,184)	(6,136,184)	(2,367,917)	3,768,267	(61.41%)	▲
Amount attributable to financing activities		5,191,173	1,339,903	1,339,903	720,585	(619,318)	(46.22%)	
Net current assets at end of financial year - surplus/(deficit)	1(c)	0	(3,713,645)	(3,713,645)	1,991,353	5,704,998	153.62%	

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 17 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.	Administration and operations of facilities and services to members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.	Rates, general purpose grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer community.	Supervision of various by-laws, fire prevention, emergency services and animal control.
HEALTH To provide an operational framework for good community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
EDUCATION AND WELFARE The Shire of Brookton provides low cost housing and Seniors accommodation units.	Support and provide assistance to senior citizens and other voluntary services.
HOUSING Provision and maintenance of rental housing to staff and non-staff tenants.	Provision and maintenance of rental housing to staff and non-staff tenants.
COMMUNITY AMENITIES Provision and maintenance of a sewerage overflow system; street; household and commercial refuse collection; refuse disposal site; administration of a town planning scheme; public conveniences and Brookton cemetery.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning scheme, cemetery and public conveniences
RECREATION AND CULTURE To establish and manage efficiently infrastructure and resources which will help the social well To establish and manage efficiently infrastructure and resources which will help the social well being of the community.	Maintenance of halls, aquatic centre, recreation centre and reserves, parks and gardens, library service, cultural and heritage services and facilities.
TRANSPORT Construction and maintenance of RAV network including traffic signs, footpaths, bridges, culverts and other drains, street cleaning and lighting of streets. Townscape projects and the maintenance of a works depot.	Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
ECONOMIC SERVICES Tourism and promotion of Brookton, operation of Brookton Caravan Park, building control and land care development of the Brookton district.	Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and stand pipes. Building control.
OTHER PROPERTY AND SERVICES Private works and indirect cost allocation pools for plant operation and public works.	Private works operations, public works operation, plant operation costs, gross salaries and wages.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2024

BY PROGRAM

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Governance		15,490	19,515	19,515	48,813	29,298	150.13%	▲	\$
General Purpose Funding - Rates	6	2,711,103	2,711,103	2,711,103	2,717,312	6,209	0.23%	▲	
General Purpose Funding - Other		180,694	644,225	644,225	1,968,719	1,324,494	205.59%	▲	\$
Law, Order and Public Safety		321,864	311,126	311,126	303,020	(8,106)	(2.61%)	▼	
Health		300	300	300	347	47	15.76%	▲	
Education and Welfare		54,205	54,205	54,205	62,193	7,988	14.74%	▲	
Housing		117,137	93,149	93,149	126,017	32,868	35.29%	▲	\$
Community Amenities		438,067	447,367	447,367	450,515	3,148	0.70%	▲	
Recreation and Culture		49,645	51,245	51,245	57,289	6,044	11.79%	▲	
Transport		1,886,218	1,906,164	1,906,164	205,799	(1,700,365)	(89.20%)	▼	\$
Economic Services		358,868	390,568	390,568	504,179	113,611	29.09%	▲	\$
Other Property and Services		23,200	35,200	35,200	106,681	71,481	203.07%	▲	\$
		6,156,791	6,664,167	6,664,167	6,550,882	(113,285)	(1.70%)	▼	
Expenditure from operating activities									
Governance		(283,302)	(219,376)	(219,376)	(606,781)	(387,405)	(176.59%)	▼	\$
General Purpose Funding		(516,771)	(522,354)	(522,354)	(376,913)	145,441	27.84%	▲	\$
Law, Order and Public Safety		(613,934)	(597,141)	(597,141)	(545,204)	51,937	8.70%	▲	
Health		(22,213)	(22,213)	(22,213)	(22,071)	142	0.64%	▲	
Education and Welfare		(148,672)	(150,172)	(150,172)	(122,869)	27,303	18.18%	▲	\$
Housing		(208,266)	(184,586)	(184,586)	(152,515)	32,071	17.37%	▲	\$
Community Amenities		(747,384)	(741,849)	(741,849)	(624,721)	117,128	15.79%	▲	\$
Recreation and Culture		(1,104,206)	(1,099,806)	(1,099,806)	(976,088)	123,718	11.25%	▲	\$
Transport		(4,701,763)	(5,006,078)	(5,006,078)	(2,631,071)	2,375,007	47.44%	▲	\$
Economic Services		(776,541)	(784,461)	(784,461)	(628,468)	155,993	19.89%	▲	\$
Other Property and Services		(45,052)	(58,552)	(58,552)	(108,975)	(50,423)	(86.12%)	▼	\$
		(9,168,104)	(9,386,588)	(9,386,588)	(6,795,676)	2,590,912	27.60%	▲	
Non-cash amounts excluded from operating activities	1(a)	2,257,235	2,200,851	2,200,851	2,279,274	78,423	3.56%		
Amount attributable to operating activities		(754,078)	(521,570)	(521,570)	2,034,479	2,556,049	(490.07%)		
INVESTING ACTIVITIES									
Inflows from investing activities									
Proceeds from capital grants, subsidies and contributions	14	4,343,445	3,754,649	3,754,649	1,943,655	(1,810,994)	(48.23%)	▼	\$
Proceeds from Disposal of Assets	7	180,000	217,500	217,500	262,545	45,045	20.71%	▲	\$
Proceeds from financial assets at amortised cost - self supporting loans	9	27,988	27,988	27,988	27,988	0	0.00%	▲	
		4,551,433	4,000,137	4,000,137	2,234,189	(1,765,948)	(44.15%)	▼	
Outflows from investing activities									
Payments for inventories, property, plant and equipment and infrastructure	8	(10,491,256)	(10,136,321)	(10,136,321)	(4,602,106)	5,534,215	54.60%	▲	\$
Payments for financial assets at amortised cost - self supporting loans	9	0	0	0	0	0			
		(10,491,256)	(10,136,321)	(10,136,321)	(4,602,106)	5,534,215	(54.60%)	▲	
Amount attributable to investing activities		(5,939,823)	(6,136,184)	(6,136,184)	(2,367,917)	3,768,267	(61.41%)	▲	
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Debentures	9	600,000	600,000	600,000	0	(600,000)	(100.00%)	▼	\$
Transfer from Reserves	11	16,616,616	12,872,853	12,872,853	12,872,508	(345)	(0.00%)	▼	
Transfer from Restricted Cash - Other		0	0	0	0	0			
		17,216,616	13,472,853	13,472,853	12,872,508	(600,345)	(4.46%)	▼	
Outflows from financing activities									
Repayment of borrowings	9	(202,168)	(176,765)	(176,765)	(151,836)	24,929	14.10%	▲	\$
Payments for principal portion of lease liabilities	10	(1,515)	(1,515)	(1,515)	(1,515)	0	0.01%	▲	
Transfer to Reserves	11	(11,821,760)	(11,954,670)	(11,954,670)	(11,998,572)	(43,902)	(0.37%)	▼	
Transfer to Restricted Cash - Other		0	0	0	0	0			
		(12,025,443)	(12,132,950)	(12,132,950)	(12,151,923)	(18,973)	0.16%	▼	
Amount attributable to financing activities		5,191,173	1,339,903	1,339,903	720,585	(619,318)	(46.22%)	▼	
MOVEMENT IN SURPLUS OR DEFICIT									
Net current assets at start of financial year - surplus/(deficit)	1	1,502,728	1,604,206	1,604,206	1,604,206	0	0.00%		
Amount attributable to operating activities		(754,078)	(521,570)	(521,570)	2,034,479	2,556,049	(490.07%)	▲	
Amount attributable to investing activities		(5,939,823)	(6,136,184)	(6,136,184)	(2,367,917)	3,768,267	(61.41%)	▲	
Amount attributable to financing activities		5,191,173	1,339,903	1,339,903	720,585	(619,318)	(46.22%)		
Net current assets at end of financial year - surplus/(deficit)	1	0	(3,713,645)	(3,713,645)	1,991,353	5,704,998	153.62%		

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 15 for an explanation of the reasons for the variance.
The material variance adopted by Council for the 2023/24 year is \$10,000 and 10%.

This statement is to be read in conjunction with the accompanying Financial Statements and notes.

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

SIGNIFICANT ACCOUNTING POLICIES

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30 June 2024

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities		\$	\$	\$	\$
Adjustments to operating activities					
Less: Profit on asset disposals	7	(845)	(23,131)	(23,131)	(92,946)
Movement in pensioner deferred rates (non-current)		0	0	0	351
Movement in employee benefit provision receivables (non-current)		0	0	0	(13,881)
Movement in employee benefit provisions (non-current)		0	0	0	37,452
Add: Loss on asset disposals	7	82,068	47,970	47,970	9,021
Add: Depreciation on assets		2,176,012	2,176,012	2,176,012	2,339,276
Total non-cash items excluded from operating activities		2,257,235	2,200,851	2,200,851	2,279,274

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

		Adopted Budget Opening 30 June 2023	Amended Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 30 June 2024
Adjustments to net current assets					
Less: Reserves - restricted cash	11	(12,754,602)	(12,754,601)	(12,754,601)	(11,880,665)
Less: - Financial assets at amortised cost - self supporting loans	4	(27,988)	(27,988)	(27,988)	(29,967)
Add: Borrowings	9	151,836	151,836	151,836	161,834
Add: Lease liabilities	10	1,515	1,515	1,515	1,568
Total adjustments to net current assets		(12,629,239)	(12,629,238)	(12,629,238)	(11,747,230)

(c) Net current assets used in the Statement of Financial Activity

Current assets					
Cash and cash equivalents	2	15,029,902	15,228,053	15,228,053	14,729,070
Financial assets at amortised cost	4	27,988	0	0	0
Rates receivables	3	105,844	105,844	105,844	118,322
Receivables	3	92,957	172,387	172,387	160,262
Other current assets	4	32,367	60,355	60,355	55,511
Less: Current liabilities					
Payables	5	(327,235)	(358,512)	(358,512)	(204,721)
Borrowings	9	(151,836)	(151,836)	(151,836)	(161,834)
Contract liabilities	12	(477,426)	(477,426)	(477,426)	(603,813)
Lease liabilities	10	(1,515)	(1,515)	(1,515)	(1,568)
Provisions	12	(199,079)	(343,905)	(343,905)	(352,647)
Less: Total adjustments to net current assets	1(b)	(12,629,239)	(12,629,238)	(12,629,238)	(11,747,230)
Closing funding surplus / (deficit)		1,502,728	1,604,206	1,604,206	1,991,353

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

STATEMENT OF FINANCIAL ACTIVITY INFORMATION (ALTERNATE PRESENTATION)

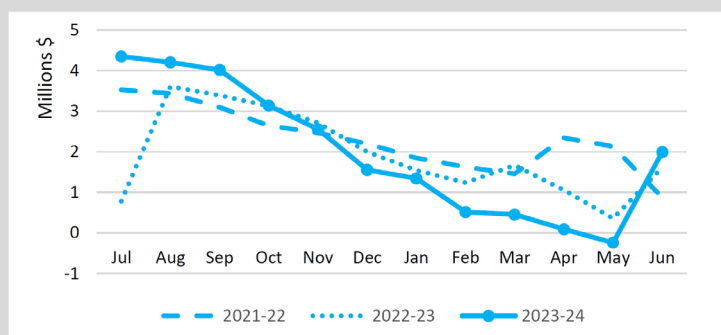
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2023	This Time Last Year 30/06/2023	Year to Date Actual 30/06/2024
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	2,473,451	2,473,451	2,848,406
Cash Restricted - Reserves	2	12,754,601	12,754,601	11,880,665
Receivables - Rates	3	105,844	105,844	118,322
Receivables - Other	3	172,387	172,387	160,262
Other Financial Assets	4	27,988	27,988	29,967
Inventories	4	32,367	32,367	25,544
		15,566,639	15,566,639	15,063,165
Less: Current Liabilities				
Payables	5	(345,942)	(345,942)	(189,241)
Contract Liabilities/Capital Grant and Contribution Liabilities	12	(477,426)	(477,426)	(603,813)
Bonds & Deposits	5	(12,570)	(12,570)	(15,480)
Loan and Lease Liability	9	(153,351)	(153,351)	(163,402)
Provisions	12	(343,905)	(343,905)	(352,647)
		(1,333,195)	(1,333,195)	(1,324,582)
Less: Cash Reserves	11	(12,754,601)	(12,754,601)	(11,880,665)
Add Back: Loan and Lease Liability		153,351	153,351	163,402
Less : Loan Receivable - clubs/institutions		(27,988)	(27,988)	(29,967)
Net Current Funding Position		1,604,206	1,604,206	1,991,353

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



This Year YTD

Surplus(Deficit)

\$1.99 M

Last Year YTD

Surplus(Deficit)

\$1.6 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2024

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
Cash Floats	Cash and cash equivalents	350		350		N/A	NIL	On hand
At Call Deposits								
Municipal Cash At Bank	Cash and cash equivalents	2,594,068		2,594,068		Bendigo	0.00%	N/A
Municipal Cash At Bank (Cash Management A/C)	Cash and cash equivalents	22,555		22,555		Bendigo	1.25%	N/A
Municipal Term Deposit	Cash and cash equivalents	215,953		215,953		WATC	4.30%	OCD
Bond Cash At Bank	Cash and cash equivalents	15,480		15,480		Bendigo	0.00%	N/A
Term Deposits								
Reserves Cash At Bank	Cash and cash equivalents		5,000,000	5,000,000		Bendigo	4.20%	20/12/2024
Reserves Cash At Bank	Cash and cash equivalents	0	4,792,172	4,792,172		WATC	4.56%	20/12/2024
Reserves Cash At Bank	Cash and cash equivalents	0	2,088,492	2,088,492		WATC	4.52%	20/12/2024
Total		2,848,406	11,880,665	14,729,070	0			
Comprising								
Cash and cash equivalents		2,848,406	11,880,665	14,729,070	0			
		2,848,406	11,880,665	14,729,070	0			

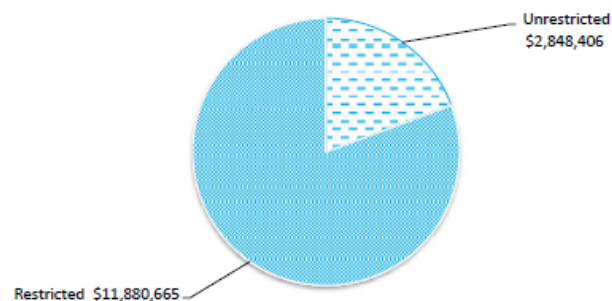
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

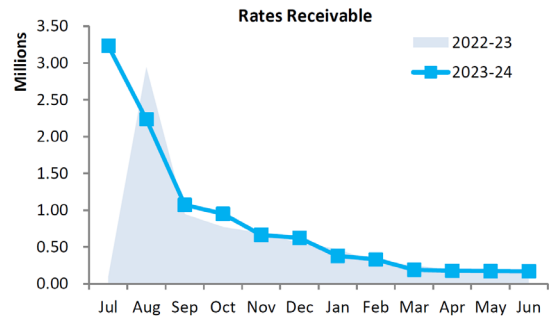
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Rates receivable	30 June 2023	30 Jun 2024
	\$	\$
Opening arrears previous years	153,188	155,777
Levied this year	2,975,379	3,140,401
Less - collections to date	(2,972,790)	(3,128,273)
Gross rates collectable	155,777	167,905
Net rates collectable	155,777	167,905
% Collected	95%	94.9%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(50)	63,548	19,497	217	6,909	90,120
Percentage	(0.1%)	70.5%	21.6%	0.2%	7.7%	
Balance per trial balance						
Sundry receivable						90,120
GST receivable						5,746
Other Receivables						10,623
Receivable - Employee Related Provisions - Current						53,772
Total receivables general outstanding						160,262

Amounts shown above include GST (where applicable)

KEY INFORMATION

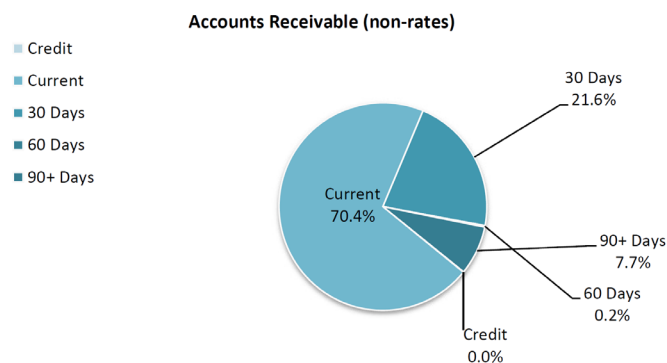
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 30 June 2024
Other current assets	\$	\$	\$	\$
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	27,988	1,979	0	29,967
Inventory				
Fuel and materials (including gravel)	32,367	0	(6,823)	25,544
Total other current assets	60,355	1,979	(6,823)	55,511
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Inventory

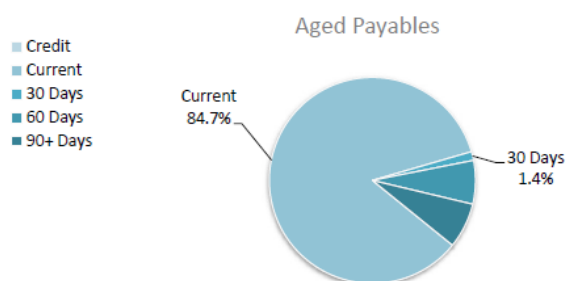
Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	129,268	2,085	(10,488)	10,828	131,693
Percentage	0%	98.2%	1.6%	-8%	8.2%	
Balance per trial balance						
Sundry creditors						131,693
Other creditors						(1,000)
Accrued salaries and wages						35,956
Accrued interest on borrowings						6,298
Accrued expenditure						(21,804)
Bonds and deposits held						15,480
Income received in advance						38,098
Total payables general outstanding						204,721
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2024

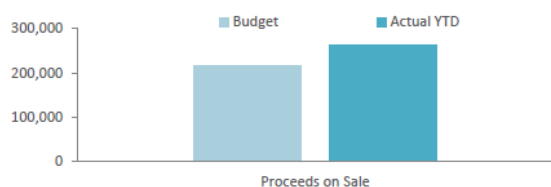
OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
Residential	0.09930	249	2,965,255	294,450	0	0	294,450	295,462	(323)	126	295,265
Industrial	0.09930	5	78,870	7,832	0	0	7,832	7,832	0	0	7,832
Commercial	0.09930	20	651,728	64,717	0	0	64,717	63,705	0	0	63,705
GRV	0.09930	2	303,500	30,138	0	0	30,138	30,138	9,000	1,394	40,531
Unimproved value											
Unimproved	0.00721	204	268,792,000	1,937,990	0	0	1,937,990	1,937,990	(4,909)	(790)	1,932,291
Non Rateable											
Sub-Total		480	272,791,353	2,335,127	0	0	2,335,127	2,335,126	3,767	730	2,339,624
Minimum payment	Minimum \$										
Gross rental value											
Residential	885	67	178,520	59,295	0	0	59,295	59,295	0	0	59,295
Industrial	885	2	9,280	1,770	0	0	1,770	1,770	0	0	1,770
Commercial	885	11	60,396	9,735	0	0	9,735	9,735	0	0	9,735
GRV	885	1	7,000	885	0	0	885	885	0	0	885
Unimproved value											
Unimproved	1,480	178	19,776,354	263,440	0	0	263,440	263,440			263,440
Sub-total		259	20,031,550	335,125	0	0	335,125	335,125	0	0	335,125
		739	292,822,903	2,670,252	0	0	2,670,252	2,670,251	3,767	730	2,674,749
Discount							(2,150)				(438)
Amount from general rates							2,668,102				2,674,311
Ex-gratia rates (CBH)	Tonnage	2		43,001	0	0	43,001	43,001	0	0	43,001
Total general rates							2,711,103				2,717,312
Total		739					2,711,103				2,717,312

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2023 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Law, order, public safety								
PU35	Mitsubishi Mr4W47 2019 Triton Ute	24,155	25,000	845	0	0	0	0	0
	Housing								
7077	50 White Street	40,360	45,000	4,640	0	40,360	45,000	4,640	0
	Transport								
PT10	ISUZU GIGA TIPTRUCK-1CQL067	41,459	35,000	0	(6,459)	45,839	36,818	0	(9,021)
PT13	2011 ISUZU TIP TRUCK 4.5TONNE 1DUD178	10,575	27,727	17,152	0	10,575	27,727	17,152	0
PU36	2020 Mr Mitsubishi Triton Glx-R 4X4	27,823	25,000	0	(2,823)	0	0	0	0
PU33	Mitsubishi Mr4L20 Glx 4.2 Single Cab	15,000	15,000	0	0	0	0	0	0
PTR4	Case Skid Steer Sv185	18,766	15,000	0	(3,766)	19,011	22,000	2,989	0
PCP3	Crendon Squirrel 5053D Cherry Picker	19,279	19,773	494	0	19,279	19,773	494	0
PT12	2010 Isuzu Giga 2 X 2 Hp Tip Body	44,922	10,000	0	(34,922)	43,557	111,227	67,671	0
		242,339	217,500	23,131	(47,970)	178,621	262,545	92,946	(9,021)



Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$	\$
Buildings	6,011,341	6,329,148	6,329,148	2,001,175	(4,327,973)
Furniture and equipment	29,188	31,221	31,221	22,328	(8,893)
Plant and equipment	1,005,092	821,492	821,492	662,576	(158,916)
Bushfire equipment	0	8,511	8,511	9,362	851
Infrastructure - roads	2,634,253	2,042,448	2,042,448	1,544,651	(497,797)
Infrastructure - sewerage	600,000	600,000	600,000	57,593	(542,407)
Infrastructure - water	211,382	303,501	303,501	304,421	920
Payments for Capital Acquisitions	10,491,256	10,136,321	10,136,321	4,602,106	(5,534,215)
Capital Acquisitions Funded By:					
	\$	\$	\$	\$	\$
Capital grants and contributions	4,212,065	3,623,269	3,752,804	1,943,655	(1,809,149)
Borrowings	600,000	600,000	600,000	0	(600,000)
Other (disposals & C/Fwd)	160,000	197,500	217,500	262,545	45,045
Plant and Vehicle Reserve	485,776	485,776	645,776	645,776	0
Land and Housing Development Reserve	0	0	1,785,748	1,785,748	0
Furniture & Equipment Reserve	3,350	3,350	15,306	15,306	0
Municipal Building & Facility Reserve	0	0	508,351	508,351	0
Townscape & Footpath Reserve	0	0	131,025	131,025	0
Road & Bridges Infrastructure Reserve	0	0	452,381	452,381	0
Sport & Recreation Reserve	0	0	32,719	32,719	0
Rehabilitation & Refuse Reserve	0	0	279,411	279,411	0
Caravan Park Reserve	0	0	373,341	373,341	0
Brookton Musuem/Heritage Reserve	0	0	48,777	48,777	0
Kweda Hall Reserve	0	0	19,025	19,025	0
Railway Station Reserve	0	0	526,287	526,287	0
Cemetery Reserve	0	0	84,276	84,276	0
Water Reserve	0	0	65,683	65,683	0
Developer Contribution Reserve	0	0	2,891	2,891	0
Brookton Aquatic Reserve	0	0	387,599	387,599	0
Cash Contingency Reserve	0	0	138,858	138,858	0
Future Fund Reserve	0	0	4,206,439	4,206,439	0
Innovations Fund Reserve	0	0	2,056,957	2,056,957	0
Building and Facility Reserve	889,378	889,378	889,378	889,378	0
Infrastructure Reserve	(2,719)	(2,719)	222,281	222,281	0
			12,872,508	12,872,508	0
Contribution - operations	4,143,406	4,339,767	(20,178,999)	(23,349,111)	(3,170,112)
Capital funding total	10,491,256	10,136,321	10,136,321	4,602,106	(5,534,215)

SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)* . These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Initial recognition and measurement for assets held at cost

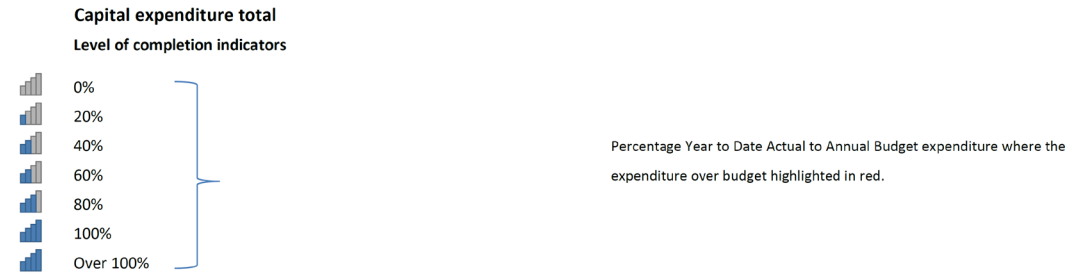
Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Payments for Capital Acquisitions





				Adopted		Amended		Variance (Under)/Over
Account Number	Job Number	Balance Sheet Category	Account/Job Description	Budget	Budget	YTD Budget	YTD Actual	
				\$	\$	\$	\$	\$
Buildings								
E042510	ADMINCAP	9230	ADMINISTRATION OFFICE - CHAMBERS & ADMINISTRATION	(29,500)	(29,500)	(29,500)	(26,500)	3,000
Total - Governance				(29,500)	(29,500)	(29,500)	(26,500)	3,000
E054510	EBSHEDCAP	9230	EAST BROOKTON BFB SHED	(756,664)	(768,664)	(768,664)	(19,768)	(748,896)
E054510	WBSHEDCAP	9230	WEST BROOKTON BFB - APPLIANCE BAY FACILITY AND AMEN	(621,850)	(916,612)	(916,612)	(676,680)	239,932
Total - Law, Order & Public Safety				(1,378,514)	(1,685,276)	(1,685,276)	(696,448)	(508,965)
Community Amenities								
E104510	ROBICAP	9230	TOWNSCAPE - ROBINSON ROAD	(2,371)	(2,371)	(2,371)	(2,508)	137
E105510	CEMABLU	9230	CEMETARY ABLUTION FACILITY	(93,818)	(93,818)	(93,818)	(95,182)	1,364
E105510	ROBABLU	9230	ROBINSON ROAD TOILET UPGRADE - LRCI PHASE 3	(121,408)	(121,408)	(121,408)	(123,976)	2,568
Total - Community Amenities				(217,597)	(217,597)	(217,597)	(221,666)	4,069
Recreation And Culture								
E111510		9230	PURCHASE BUILDINGS	(11,500)	(11,500)	(11,500)	(9,545)	(1,955)
E111511	MHALLSFC	9230	MEMORIAL HALL RENEWALS	(1,206,480)	(1,206,480)	(1,206,480)	(782,378)	(424,102)
E112510	POOLCAP	9230	POOL - CAPITAL	(107,000)	(118,000)	(118,000)	(118,000)	0
E113510	MENSCAP	9230	MENSSHED - OLD BOWLING CLUB CAPITAL	(7,500)	(7,500)	(7,500)	(6,790)	(710)
E115510	RWSTCAP	9230	RAILWAY STATION BUILDING REFURBISHMENT	(2,488,635)	(2,488,635)	(2,488,635)	(84,928)	2,403,707
E116510	MEMPCAP	9230	MEMORIAL PARK CAPITAL	(20,955)	(35,000)	(35,000)	(31,749)	3,251
Total - Recreation And Culture				(3,842,070)	(3,867,115)	(3,867,115)	(1,033,390)	1,980,191
Economic Services								
E132510		9230	PURCHASE BUILDINGS	(11,660)	(11,660)	(11,660)	(6,000)	(5,660)
E136510		9230	PURCHASE BUILDINGS	(500,000)	(500,000)	(500,000)	0	500,000
Total - Economic Services				(511,660)	(511,660)	(511,660)	(6,000)	494,340
Other Property & Services								
E142519		9230	SHIRE DEPOT IMPROVEMENTS	(32,000)	(18,000)	(18,000)	(17,171)	(829)
				0	0	0	0	0
Total - Other Property & Services				(32,000)	(18,000)	(18,000)	(17,171)	(829)
Total - Buildings				(6,011,341)	(6,329,148)	(6,329,148)	(2,001,175)	1,971,806
Plant & Equipment								
Law, Order & Public Safety								
E055530		9234	PURCHASE PLANT & EQUIPMENT - BRMP & CESM	(72,116)	(72,116)	(72,116)	0	(72,116)
E054530		9236	BUSHFIRE PURCHASE PLANT & EQUIPMENT	0	(8,511)	(8,511)	(9,362)	(851)
Total - Law, Order & Public Safety				(72,116)	(80,627)	(80,627)	(9,362)	(72,967)
Community Amenities								
E102530		9234	PURCHASE PLANT & EQUIPMENT	0	(6,400)	(6,400)	(6,361)	(39)
Total - Community Amenities				0	(6,400)	(6,400)	(6,361)	(39)
Other Property & Services								
E142530		9234	PURCHASE PLANT & EQUIPMENT	(7,200)	(7,200)	(7,200)	(7,200)	0
E143530	EP001	9234	PURCHASE P&E - 2010 ISUZU GIGA 2 X 2 HP 6 WHEEL TIP BO	(324,435)	(324,435)	(324,435)	(324,675)	(240)
E143530	EP002	9234	PURCHASE P&E - REPLACEMENT PTR4 CASE SKID STEER SV1£	(85,000)	(85,000)	(85,000)	(87,800)	(2,800)
E143530	EP003	9234	PURCHASE P&E - REPLACEMENT PBH4 2012 CASE 581PC5 B.	(190,000)	0	0	0	0
E143530	LIGHTV1	9234	PURCHASE P&E - REPLACEMENT PU36 2020 MR MITSUBISHI	(50,000)	(50,000)	(50,000)	0	50,000
E143530	LIGHTV2	9234	PURCHASE P&E - REPLACEMENT PU33 MITSUBISHI MR4L20	(40,000)	(40,000)	(40,000)	0	40,000
E143530	TRUCKH	9234	PURCHASE P&E - TIP TRUCK HEAVY TANDEM AXLE	(236,341)	(236,341)	(236,341)	(236,540)	(199)
Total - Other Property & Services				(932,976)	(742,976)	(742,976)	(656,215)	86,761
Total - Plant & Equipment				(1,005,092)	(830,003)	(830,003)	(671,939)	13,755
Furniture & Equipment								
Governance								
E042520	ELECCAP	9232	CAPEX - ELECTRONIC EQUIPMENT	(21,000)	(21,000)	(21,000)	(12,044)	(8,956)
E042520	ITINFCAP	9232	IT INFRASTRUCTURE	(7,448)	(9,481)	(9,481)	(9,481)	0
Total - Governance				(28,448)	(30,481)	(30,481)	(21,525)	(8,956)
Recreation & Culture								
E113520		9232	PURCHASE FURNITURE & EQUIPMENT	(740)	(740)	(740)	(803)	63
Total - Recreation & Culture				(740)	(740)	(740)	(803)	63
Total - Furniture & Equipment				(29,188)	(31,221)	(31,221)	(22,328)	(8,893)
Infrastructure - Roads								
Transport								
E121555	YORKRRG	9250	YORK-WILLIAMS ROAD	(589,715)	(807,715)	(807,715)	(806,388)	(1,327)
E121560	KINGR2R	9250	KING STREET	(36,936)	(36,936)	(36,936)	(37,593)	657
E121560	SEWER2R	9250	CONCRETE EFFLUENT PIPE REPAIR - BROOKTON HOTEL	0	(15,838)	(15,838)	(15,868)	30
E121560	BUCKR2R	9250	BUCKINGHAM ROAD R2R	0	(77,367)	(77,367)	(89,698)	12,331
E121560	ROBIR2R	9250	ROBINSON ROAD	(24,000)	(24,000)	(24,000)	(24,527)	527
E121560	COPPR2R	9250	COPPING ROAD R2R	(88,025)	(106,825)	(106,825)	(89,375)	(17,450)
E121560	WALWR2R	9250	WALWALLING ROAD R2R	(72,048)	(72,048)	(72,048)	(73,427)	1,379
E121565	BRKWR2R	9250	BROOKTON-KWEDA ROAD	(55,749)	0	0	0	0
E121565	CORBR2R	9250	CORBERDING ROAD CAPITAL R2R	(15,753)	0	0	0	0
E121565	MCGSR2R	9250	MCGRATH STREET R2R	(21,703)	0	0	0	0
E121565	WILLSFC	9250	WILLS ROAD CAPITAL WORKS	0	(110,349)	(110,349)	0	(110,349)
E121565	MATRSFC	9250	MATTINGLY ROAD CAPITAL WORKS	0	(37,000)	(37,000)	0	(37,000)
E121565	WBSF1	9250	DANGIN-MEARS ROAD WHEATBELT SECONDARY FREIGHT NI	(463,368)	(463,368)	(463,368)	(276,051)	(187,317)
E121565	WBSF2	9250	DANGIN-MEARS ROAD WHEATBELT SECONDARY FREIGHT NI	(1,199,943)	(223,989)	(223,989)	(97,004)	(126,985)
E121570	BRIDGE05	9250	BRIDGE 3144 BROOKTON KWEDA ROAD	(5,829)	(5,829)	(5,829)	0	(5,829)
E121570	BRIDGE06	9250	BRIDGE 3165A WALWALLING ROAD	(13,373)	(13,373)	(13,373)	(18,720)	5,347
E121570	BRIDGE07	9250	BRIDGE 3163A JAENSCH ROAD	(23,998)	(23,998)	(23,998)	0	23,998
E121570	BRIDGE08	9250	BRIDGE 4834 BROOKTON KWEDA ROAD	(23,813)	(23,813)	(23,813)	(16,000)	7,813
Total - Transport				(2,634,253)	(2,042,448)	(2,042,448)	(1,544,651)	(434,175)
Total - Infrastructure - Roads				(2,634,253)	(2,042,448)	(2,042,448)	(1,544,651)	(434,175)
Infrastructure - Sewerage								
Community Amenities								
E102541	SEWPIPE	9254	SEWERAGE PIPE RELINING/UPGRADE	(600,000)	(600,000)	(600,000)	(57,593)	(542,407)
Total - Community Amenities				(600,000)	(600,000)	(600,000)	(57,593)	(542,407)
Total - Infrastructure - Sewerage				(600,000)	(600,000)	(600,000)	(57,593)	(542,407)
Infrastructure - Water								
Community Amenities								
E107541	HVCAPO1	9262	HAPPY VALLEY WATER EXTENSION MEMORIAL PARK, CARAVAN PARK & UPGRADE TOWN OVAL	(110,565)	(168,291)	(168,291)	(168,291)	0
E107541	HVCAPO2	9262	HAPPY VALLEY WATER EXTENSION CARAVAN PARK AND MADISON SQUARE PARK	(100,817)	(135,210)	(135,210)	(136,130)	920
Total - Community Amenities				(211,382)	(303,501)	(303,501)	(304,421)	920
Total - Infrastructure - Water				(211,382)	(303,501)	(303,501)	(304,421)	920
Grand Total				(10,491,256)	(10,136,321)	(10,136,321)	(4,602,106)	1,001,006

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2024

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Information on borrowings			New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars	Loan No.	1 July 2023	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare														
Kalkarni Residency (20%)	80	34,443	0	0	0	(10,850)	(10,850)	(10,850)	23,593	23,593	23,593	(1,791)	(2,044)	(2,044)
Housing														
Staff Housing (33%)	80	56,832	0	0	0	(17,902)	(17,902)	(17,902)	38,929	38,930	38,930	(2,955)	(3,372)	(3,372)
Community amenities														
Sewerage (14%)	80	24,110	0	0	0	(7,595)	(7,595)	(7,595)	16,515	16,515	16,515	(1,254)	(1,431)	(1,431)
Effluent Loan	83	0	0	600,000	600,000	0	(50,332)	(24,929)	0	549,668	575,071	0	(24,874)	(13,919)
Recreation and culture														
Sport & Recreation	81	354,293		0	0	(69,599)	(69,599)	(69,599)	284,694	284,694	284,694	(25,782)	(26,031)	(26,031)
Other property and services														
Grader (33%)	80	56,832	0	0	0	(17,902)	(17,902)	(17,902)	38,929	38,930	38,930	(2,955)	(3,372)	(3,372)
		526,510	0	600,000	600,000	(123,848)	(174,180)	(148,777)	402,661	952,330	977,733	(34,738)	(61,124)	(50,169)
Self supporting loans														
General purpose funding														
Country Club	82	142,474		0	0	(27,988)	(27,988)	(27,988)	114,485	114,486	114,486	(9,852)	(10,469)	(10,469)
		142,474	0	0	0	(27,988)	(27,988)	(27,988)	114,485	114,486	114,486	(9,852)	(10,469)	(10,469)
Total		668,983	0	600,000	600,000	(151,836)	(202,168)	(176,765)	517,147	1,066,815	1,092,218	(44,589)	(71,593)	(60,638)
Current borrowings		151,836							161,834					
Non-current borrowings		517,147							355,313					
		668,983							517,147					

All debenture repayments were financed by general purpose revenue.
Self supporting loans are financed by repayments from third parties.

New borrowings 2023-24

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$				\$	%	\$	\$	\$
Effluent Loan	0	600,000	WATC	Debenture	10	152,064	3.81	0	(600,000)	0
	0	600,000				152,064		0	(600,000)	0

The Shire has no unspent debenture funds as at 30th June 2024, nor is it expected to have unspent funds as at 30th June 2025.

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2024**

**FINANCING ACTIVITIES
NOTE 10
LEASE LIABILITIES**

Movement in carrying amounts

Information on leases			New Leases			Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars	Lease No.	1 July 2023	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community amenities														
Re-Use Water Dam	LE-03	20,552	0	0	0	(1,515)	(1,515)	(1,515)	19,037	19,037	19,037	(667)	(664)	(664)
Total		20,552	0	0	0	(1,515)	(1,515)	(1,515)	19,037	19,037	19,037	(667)	(664)	(664)
Current lease liabilities		1,515							1,568					
Non-current lease liabilities		19,037							17,469					
		20,552							19,037					

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Reserve accounts									
Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council									
Leave Reserve	146,463	5,749	6,253	0	0	0	0	152,212	152,717
Plant and Vehicle Reserve	774,794	46,851	50,961	436,682	436,682	(645,776)	(645,776)	612,551	616,660
Land and Housing Development Reserve	1,785,748	0	0	0	0	(1,785,748)	(1,785,748)	(0)	0
Furniture & Equipment Reserve	30,256	1,188	3,376	97,000	97,000	(15,650)	(15,306)	112,794	115,326
Municipal Building & Facility Reserve	508,351	0	0	0	0	(508,351)	(508,351)	0	0
Townscape & Footpath Reserve	131,025	0	0	0	0	(131,025)	(131,025)	(0)	0
Sewerage Scheme Reserve	449,016	17,625	19,171	49,968	49,968	0	0	516,609	518,155
Road & Bridges Infrastructure Reserve	452,381	0	0	0	0	(452,381)	(452,381)	0	0
Sport & Recreation Reserve	32,719	0	0	0	0	(32,719)	(32,719)	(0)	0
Rehabilitation & Refuse Reserve	279,411	0	0	0	0	(279,411)	(279,411)	(0)	0
Caravan Park Reserve	373,341	0	0	0	0	(373,341)	(373,341)	0	0
Brookton Musuem/Heritage Reserve	48,777	0	0	0	0	(48,777)	(48,777)	0	0
Kweda Hall Reserve	19,025	0	0	0	0	(19,025)	(19,025)	(0)	0
Railway Station Reserve	526,287	0	0	0	0	(526,287)	(526,287)	(0)	0
Madison Square Units Reserve	32,351	1,270	1,386	208	208	0	0	33,829	33,945
Cemetery Reserve	84,276	0	0	0	0	(84,276)	(84,276)	0	0
Water Reserve	65,683	0	0	0	0	(65,683)	(65,683)	0	0
Developer Contribution Reserve	2,891	0	0	0	0	(2,891)	(2,891)	0	0
Brookton Aquatic Reserve	387,599	0	0	0	0	(387,599)	(387,599)	(0)	0
Cash Contingency Reserve	138,858	0	0	0	0	(138,858)	(138,858)	(0)	0
Future Fund Reserve	4,206,439	0	0	0	0	(4,206,439)	(4,206,439)	(0)	0
Innovations Fund Reserve	2,056,957	0	0	0	0	(2,056,957)	(2,056,957)	0	0
Brookton Community Resource Centre F	221,954	8,712	9,364	0	0	0	0	230,666	231,318
Building and Facility Reserve	0	229,568	247,140	6,013,372	6,013,372	(889,378)	(889,378)	5,353,562	5,371,134
Infrastructure Reserve	0	29,566	32,159	753,215	753,213	(222,281)	(222,281)	560,500	563,091
Waste Reserve	0	26,669	29,587	703,564	703,564	0	0	730,233	733,151
Aged Housing Reserve	0	15,701	17,078	400,000	400,000	0	0	415,701	417,078
Innovations & Development Reserve	0	117,762	128,089	3,000,000	3,000,000	0	0	3,117,762	3,128,088
	12,754,601	500,661	544,565	11,454,009	11,454,007	(12,872,853)	(12,872,508)	11,836,418	11,880,665

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 Jun 2024
Other current liabilities		\$		\$	\$	\$
Other liabilities						
- Contract liabilities		0	0	37,983	(32,472)	5,511
- Capital grant/contribution liabilities		477,426	0	1,945,934	(1,825,058)	598,302
Total other liabilities		477,426	0	1,983,917	(1,857,530)	603,813
Employee Related Provisions						
Annual leave		143,729	0	9,185	0	152,915
Long service leave		160,683	0	5,764	0	166,447
Provision for long service leave oncosts - Current		18,284	0	0	(5,599)	12,686
Provision for annual leave oncosts - Current		21,209	(35,126)	0	(610)	20,599
Total Employee Related Provisions		343,905	(35,126)	14,950	(6,209)	352,647
Total other current assets		821,331	(35,126)	1,998,867	(1,863,739)	956,459
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13 and 14

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2024**

**NOTE 13
GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2023	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Jun 2024	Current Liability 30 Jun 2024	Adopted Budget Revenue	Adopted YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Governance								
Admin Grants & Subsidies	0	0	0	0	0	1,275	6,105	6,105
General purpose funding								
Grants Commission - General (WALGGC)	0	0	0	0	0	0	39,428	874,592
Grants Commission - Roads (WALGGC)	0	0	0	0	0	0	21,603	441,357
Law, order, public safety								
DFES Grant - Fire Mitigation Activity Fund	0	24,163	(18,652)	5,511	5,511	121,399	115,399	85,726
DFES Grant - ESL operating Grant	0	0	0	0	0	73,653	69,365	69,365
Recreation and culture								
Public Open Space Revenue	0	13,820	(13,820)	0	0	13,820	13,820	13,820
Transport								
DRFWA Grant Funding	0	0	0	0	0	1,775,000	0	0
MRWA Direct Grant Funding	0	0	0	0	0	105,418	107,718	107,801
Economic services								
Grant Revenue - Thank A Volunteer Event	0	0	0	0	0	1,000	1,000	2,399
Grant Revenue - Mental Health Week Event	0	0	0	0	0	4,000	0	0
Grant Revenue - Seniors Week Event	0	0	0	0	0	2,500	0	0
Revenue - Other Community Events	0	0	0	0	0	1,000	1,000	5,877
CRC Operating Grant Revenue	0	0	0	0	0	100,000	138,000	181,801
	0	37,983	(32,472)	5,511	5,511	2,199,065	513,438	1,788,844

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2024**

**NOTE 14
CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Provider	Capital grant/contribution liabilities					Capial grants, subsidies and contributions revenue						
	Liability 1 July 2023	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Jun 2024	Current Liability 30 Jun 2024	Adopted Budget Revenue	Adopted YTD Budget	Amended Annual Budget	Budget Variations	Expected	YTD Revenue Actual	Forecast 30 June Closing
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capial grants and subsidies												
General purpose funding												
LRCI - Replacement Public Bins - Robinson Road	0	0	0	0	0	4,114	4,114	4,114	0	4,114	0	0
LRCI - Waterless Public Toilet Cemetery	32,171	24,896	(57,067)	0	0	93,818	93,818	93,818	0	93,818	57,067	57,067
LRCI - Robinson Rd Toilets, Upgrade including Planting	44,235	24,219	(68,454)	0	0	121,408	121,408	121,408	0	121,408	68,454	68,454
LRCI - Park Furniture & Light Pole Railway Station Park	13,653	(12,913)	(740)	0	0	740	740	740	0	740	740	740
LRCI - Copping Road Reseal	0	1,273	(1,273)	0	0	1,273	1,273	1,273	0	1,273	1,273	1,273
LRCI - Lennard Street Reseal	0	10,777	(10,777)	0	0	10,777	10,777	10,777	0	10,777	10,777	10,777
LRCI - Strange Road Reseal	2,163	(2,163)	0	(0)	(0)	0	0	0	0	0	0	0
LRCI - CCTV - Brookton Hwy, Robinson Road & Recreation Ground	0	8,347	(8,347)	0	0	8,347	8,347	8,347	0	8,347	8,347	8,347
LRCI - Street Gardens - White & Cumming Streets Replace Bottelbrush Trees	48,255	(48,255)	0	0	0	0	0	0	0	0	0	0
LRCI 4 - Railway Station Building Refurbishment	0	241,680	(84,928)	156,752	156,752	402,799	255,450	255,450	(147,349)	108,101	84,928	84,928
LRCI 4 - Wills Road	0	0	0	0	0	0	110,349	110,349	110,349	220,698	0	0
LRCI 4 - Mattingly Road	0	0	0	0	0	0	37,000	37,000	37,000	74,000	0	0
WBDC - Railway Station Building Refurbishment	0	0	0	0	0	40,000	40,000	40,000	0	40,000	0	0
Law, order, public safety												
DFES Capital Grant Income (West Brookton BFB Shed)	261,195	294,762	(555,957)	0	0	548,101	842,863	842,863	294,762	1,137,625	555,957	555,957
EsI Grant - Emergency Services Levy - Capital East Brookton Shed	0	334,332	(19,768)	314,564	314,564	656,664	668,664	668,664	12,000	680,664	19,768	19,768
Community amenities												
DWER - Happy Valley Water extension #1	7,740	69,655	(77,395)	0	0	77,395	77,395	77,395	0	77,395	77,395	77,395
DWER - Happy Valley Water extension #2	7,057	63,515	(70,572)	0	0	70,572	70,572	70,572	0	70,572	70,572	70,572
R2R - Richardson Street - Reseal - Income	0	0	0	0	0	17,512	17,512	17,512	0	17,512	17,512	17,512
R2R - Severin Road - Culvert Replacement & Gravel Overlay - Income	0	0	0	0	0	23,820	23,820	23,820	0	23,820	23,820	23,820
R2R - Glenester Road - Culvert Replacement & Gravel Overlay - Income	0	0	0	0	0	35,857	35,857	35,857	0	35,857	35,857	35,857
R2R - Woods Loop Road - Income	0	4,463	(4,463)	0	0	45,871	45,871	45,871	0	45,871	45,871	45,871
WSFN 1 - Dangin-Mears Road - Income - 2022/23	60,957	0	(60,957)	(0)	(0)	357,472	354,691	357,472	0	357,472	60,957	58,176
WSFN 2 - Dangin-Mears Road - Income - 2023/24	0	223,989	(97,004)	126,986	126,986	1,119,547	226,770	223,989	(895,558)	(671,569)	97,004	99,784
King Street - R2R Income	0	36,936	(36,936)	0	0	36,936	36,936	36,936	0	36,936	36,936	36,936
Concrete Effluent Pipe Repair - Brookton Hotel	0	15,838	(15,838)	0	0	15,838	15,838	15,838	0	15,838	15,838	15,838
Buckingham Road - R2R Income	0	77,367	(77,367)	0	0	77,367	77,367	77,367	0	77,367	77,367	77,367
Robinson Road - R2R Income	0	24,000	(24,000)	0	0	24,000	24,000	24,000	0	24,000	24,000	24,000
Copping Road - R2R Income	0	88,025	(88,025)	0	0	88,025	88,025	88,025	0	88,025	88,025	88,025
Walwalling Road - R2R Income	0	72,048	(72,048)	0	0	72,048	72,048	72,048	0	72,048	72,048	72,048
York Williams Road Rrg	0	393,143	(393,143)	0	0	393,144	393,144	393,144	0	393,144	393,143	393,143
TOTALS	477,426	1,945,934	(1,825,058)	598,302	598,302	4,343,445	3,754,649	3,754,649	(588,796)	3,165,853	1,943,655	1,943,655

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2024**

**NOTE 15
BONDS & DEPOSITS AND TRUST FUNDS**

In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but also included in Restricted Cash - Bonds and Deposits and as a current liability in the books of Council.

Trust funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2023	Amount Received	Amount Paid	Closing Balance 30 Jun 2024
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Bus Bonds	1,730	1,400	(1,050)	2,080
Facility Hire Bonds	5,830	4,000	(3,000)	6,830
Gym Bonds	4,810	3,080	(1,320)	6,570
Other Bonds	200	500	(700)	0
Sub-Total	12,570	8,980	(6,070)	15,480
Trust Funds				
Public Open Space Contributions	13,820	0	(13,820)	0
Sub-Total	13,820	0	(13,820)	0
	26,390	8,980	(19,890)	15,480

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code		Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$	\$
		Budget adoption						0
								0
		Community Water Supply Program	OCM 10.23-02	Capital Expenses			(52,970)	(52,970)
		Transfer from Infrastructure	OCM 10.23-02	Capital Revenue		52,970		0
				Opening				
		Budget Adoption		Surplus(Deficit)				0
		Adjustment of C/F Surplus Budgeted for 2022/2023		Opening Surplus(Deficit)				101,477
		Revenue from operating activities						101,477
		Grants, subsidies and contributions						101,477
CLI014.150		ESL Grant - Bushfire Mitigation	OCM 02.24-16	Operating Revenue			(6,000)	95,477
I054010.150		ESL Grant - Emergency Services Levy - Operating	OCM 02.24-16	Operating Revenue			(4,288)	91,189
I032010.150		GPG Grants Commission - General	OCM 02.24-16	Operating Revenue		39,428		130,617
I032020.150		GPG Grants Commission - Roads	OCM 02.24-16	Operating Revenue		21,603		152,220
I042020.152		Admin Grants & Subsidies	OCM 02.24-16	Operating Revenue		4,830		157,050
I122010.150		INFRA MRWA Direct Grant	OCM 02.24-16	Operating Revenue		2,300		159,350
I122020.150		INFRA Other Grants & Subsidies	OCM 02.24-16	Operating Revenue			(1,775,000)	(1,615,650)
GR0002.150		Grant Revenue - Mental Health Week Event	OCM 02.24-16	Operating Revenue			(4,000)	(1,619,650)
GR0003.150		Grant Revenue - Seniors Week Event	OCM 02.24-16	Operating Revenue			(2,500)	(1,622,150)
I136101.150		CRC Operating Grants Revenue	OCM 02.24-16	Operating Revenue		38,000		(1,584,150)
		Fees and charges						(1,584,150)
I051010.117		Fire Fees & Charges	OCM 02.24-16	Operating Revenue		250		(1,583,900)
I051010.118		Fire Fees & Charges	OCM 02.24-16	Operating Revenue			(1,500)	(1,585,400)
I104010.129		TPB Fees & Charges	OCM 02.24-16	Operating Revenue		3,000		(1,582,400)
I134010.139		Build-B Fees & Charges	OCM 02.24-16	Operating Revenue		200		(1,582,200)
I031020.108		Rate Other Rates Income	OCM 02.24-16	Operating Revenue		1,500		(1,580,700)
I052010.111		ANIM Fees & Charges	OCM 02.24-16	Operating Revenue		800		(1,579,900)
I113010.113		OTH-REC Fees & Charges	OCM 02.24-16	Operating Revenue		1,600		(1,578,300)
I091010.126		SHIREH Rental Revenue	OCM 02.24-16	Operating Revenue			(24,828)	(1,603,128)
		Interest revenue						(1,603,128)
I033020.140		GENFIN Interest On Investments	OCM 02.24-16	Operating Revenue		31,000		(1,572,128)
I033020.142		GENFIN Interest On Investments	OCM 02.24-16	Operating Revenue		370,000		(1,202,128)
		Other revenue						(1,202,128)
I042030.160		Admin Reimbursements & Donations	OCM 02.24-16	Operating Revenue		8,000		(1,194,128)
I042040.191		Admin Other Revenue	OCM 02.24-16	Operating Revenue			(8,805)	(1,202,933)
I091030.160		STAFFH Reimbursements & Donations	OCM 02.24-16	Operating Revenue			(3,800)	(1,206,733)
I148020.161		UNCLAS Reimbursements	OCM 02.24-16	Operating Revenue		12,000		(1,194,733)
I107030.160		Water Reimbursements & Donations	OCM 02.24-16	Operating Revenue		6,300		(1,188,433)
I122020.160		INFRA Other Grants & Subsidies	OCM 02.24-16	Operating Revenue		1,775,000		586,567
		Profit on asset disposals						586,567
I091499.210		STAFFH Profit On Sale Of Asset	OCM 02.24-16	Operating Revenue	4,640			586,567
I123499.210		POC Profit On Sale Of Asset	OCM 02.24-16	Operating Revenue	17,646			586,567
		Expenditure from operating activities						586,567
		Employee costs						586,567
E055010.311		Emergency Management	OCM 02.24-16	Operating Expenses		4,000		590,567
E055010.305		Emergency Management	OCM 02.24-16	Operating Expenses			(4,806)	585,761
E042010.309		Admin Employee Costs	OCM 02.24-16	Operating Expenses		2,000		587,761
E042010.310		Admin Employee Costs	OCM 02.24-16	Operating Expenses		2,000		589,761
E042010.319		Admin Employee Costs	OCM 02.24-16	Operating Expenses			(6,926)	582,835
TOWNOP.300		Town Street Maintenance	OCM 02.24-16	Operating Expenses		22,683		605,518
TOWNOP.801		Town Street Maintenance	OCM 02.24-16	Operating Expenses		22,875		628,393
OTHMRRM.300		Other Road Maintenance	OCM 02.24-16	Operating Expenses			(149,347)	479,046
OTHMRRM.801		Other Road Maintenance	OCM 02.24-16	Operating Expenses			(150,659)	328,387
E142010.311		PW-OH Employee Costs	OCM 02.24-16	Operating Expenses			(6,000)	322,387
E142010.319		PW-OH Employee Costs	OCM 02.24-16	Operating Expenses			(5,000)	317,387
		Materials and contracts						317,387
E041020.604		Memb General Operating Expenses	OCM 02.24-16	Operating Expenses			(2,000)	315,387
E041020.326		Memb General Operating Expenses	OCM 02.24-16	Operating Expenses		1,000		316,387
E041020.340		Memb General Operating Expenses	OCM 02.24-16	Operating Expenses		3,000		319,387
FIREGO.350		Fire General Operating	OCM 02.24-16	Operating Expenses		4,400		323,787
FIREGO.379		Fire General Operating	OCM 02.24-16	Operating Expenses		500		324,287
E054100.338		ESL Emergency Services Levy	OCM 02.24-16	Operating Expenses			(1,000)	323,287
E054100.742		ESL Emergency Services Levy	OCM 02.24-16	Operating Expenses		6,874		330,161
E054100.744		ESL Emergency Services Levy	OCM 02.24-16	Operating Expenses		5,925		336,086
E055010.335		Emergency Management	OCM 02.24-16	Operating Expenses		3,500		339,586
E104030.327		TPB General Operating Expenses	OCM 02.24-16	Operating Expenses			(5,000)	334,586
E104030.336		TPB General Operating Expenses	OCM 02.24-16	Operating Expenses			(1,000)	333,586
E031020.343		Rate General Operating Expenses	OCM 02.24-16	Operating Expenses		1,300		334,886
E042020.323		Admin General Operating Expenses	OCM 02.24-16	Operating Expenses		20,000		354,886
E042020.327		Admin General Operating Expenses	OCM 02.24-16	Operating Expenses		46,352		401,238
E042020.340		Admin General Operating Expenses	OCM 02.24-16	Operating Expenses			(1,000)	400,238
E053020.335		Law & PS General Operating Expenses	OCM 02.24-16	Operating Expenses			(2,600)	397,638
POOLGO.327		Swimming Pool General Operating	OCM 02.24-16	Operating Expenses		5,000		402,638
PUMTRAC.379		Youth Precinct - Pumptrack - Loop Track, Flying Fox / Zipline Nature Play Area	OCM 02.24-16	Operating Expenses		3,000		405,638
YGGOP.379		Youth Precinct Shed / Building (Youth Group / Girl Guide) Reserve 43158	OCM 02.24-16	Operating Expenses		3,000		408,638
CARAOP.340		Caravan Park	OCM 02.24-16	Operating Expenses			(3,570)	405,068
RRTLOP.379		Public Toilets Robinson Road	OCM 02.24-16	Operating Expenses			(6,500)	398,568
CEMEOP.327		Cemetery	OCM 02.24-16	Operating Expenses			(3,300)	395,268
CEMEOP.379		Cemetery	OCM 02.24-16	Operating Expenses			(1,500)	393,768
WAHPOP2.327		Water Harvesting Project Operating	OCM 02.24-16	Operating Expenses			(16,120)	377,648
MADIOP.379		Madison Square Park	OCM 02.24-16	Operating Expenses			(1,500)	376,148
TOWNOP.802		Town Street Maintenance	OCM 02.24-16	Operating Expenses		20,116		396,264
OTHMRRM.802		Other Road Maintenance	OCM 02.24-16	Operating Expenses			(104,381)	291,883
E122090.379		INFRA RAMM	OCM 02.24-16	Operating Expenses		2,800		294,683
E142020.340		PW-OH General Operating Expenses	OCM 02.24-16	Operating Expenses			(3,000)	291,683

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
ADMIOP.379	Administration Centre	OCM 02.24-16	Operating Expenses			(3,000)	288,683
U133WS.379	Unit 1 33 Whittington St Brookton - Independent Living Units	OCM 02.24-16	Operating Expenses		1,000		289,683
U140WS.379	Unit 1 40 White Street Brookton - Independent Living Units	OCM 02.24-16	Operating Expenses			(1,500)	288,183
U240WS.379	Unit 2 40 White Street Brookton - Independent Living Units	OCM 02.24-16	Operating Expenses			(2,200)	285,983
U333WS.379	Unit 3 33 Whittington Street Brookton - Independent Living Units	OCM 02.24-16	Operating Expenses		1,000		286,983
U340WS.379	Unit 3 40 White Street Brookton - Independent Living Units	OCM 02.24-16	Operating Expenses			(800)	286,183
U440WS.379	Unit 4 40 White Street Brookton - Independent Living Units	OCM 02.24-16	Operating Expenses		1,000		287,183
23WHITOP.379	23 Whittington Street Brookton	OCM 02.24-16	Operating Expenses			(3,300)	283,883
25WHITOP.379	25 Whittington Street Brookton	OCM 02.24-16	Operating Expenses		3,300		287,183
U1MSOP.379	Unit 1 Madison Square Units	OCM 02.24-16	Operating Expenses		2,000		289,183
U2MSOP.379	Unit 2 Madison Square Units	OCM 02.24-16	Operating Expenses		1,000		290,183
U4MSOP.379	Unit 4 Madison Square Units	OCM 02.24-16	Operating Expenses		2,500		292,683
WBOP.325	WB Eva Pavilion	OCM 02.24-16	Operating Expenses		1,500		294,183
WBOP.340	WB Eva Pavilion	OCM 02.24-16	Operating Expenses		2,000		296,183
WBOP.379	WB Eva Pavilion	OCM 02.24-16	Operating Expenses			(3,500)	292,683
RWSTOP.379	Brookton Railway Station	OCM 02.24-16	Operating Expenses		1,000		293,683
MUSEOP.379	Historical Society Museum	OCM 02.24-16	Operating Expenses			(1,600)	292,083
E114020.379	LIBR General Operating Expenses	OCM 02.24-16	Operating Expenses		2,000		294,083
E136101.343	CRC General Operating Expenses	OCM 02.24-16	Operating Expenses			(1,000)	293,083
E136101.335	CRC General Operating Expenses	OCM 02.24-16	Operating Expenses			(5,200)	287,883
E136101.340	CRC General Operating Expenses	OCM 02.24-16	Operating Expenses		2,450		290,333
EV0005.379	Thank A Volunteer Event	OCM 02.24-16	Operating Expenses		1,100		291,433
EV0006.379	Mental Health Week Event	OCM 02.24-16	Operating Expenses		4,500		295,933
EV0007.379	Seniors Week Event	OCM 02.24-16	Operating Expenses		3,000		298,933
E041020.379	MEMB General Operating Expenses	OCM 02.24-16	Operating Expenses		500		299,433
SEWEOP.327	Sewerage Treatment Works	OCM 02.24-16	Operating Expenses		4,000		303,433
SEWEOP.340	Sewerage Treatment Works	OCM 02.24-16	Operating Expenses		4,000		307,433
E142020.335	PW-OH General Operating expenses	OCM 02.24-16	Operating Expenses		500		307,933
ADMIOP.327	Administration Centre	OCM 02.24-16	Operating Expenses		1,500		309,433
ADMIOP.340	Administration Centre	OCM 02.24-16	Operating Expenses		500		309,933
SEWEOP.379	Sewerage Treatment Works	OCM 02.24-16	Operating Expenses		20,000		329,933
U2MSUOP.379	U2 4 Matthew Street	OCM 02.24-16	Operating Expenses		4,800		334,733
10MAOP.379	10 Marsh Ave Brookton	OCM 02.24-16	Operating Expenses		9,880		344,613
U3MSOP.379	Unit 3 Madison Square Units	OCM 02.24-16	Operating Expenses		3,500		348,113
Utility charges							348,113
CARAOP.380	Caravan Park	OCM 02.24-16	Operating Expenses			(7,000)	341,113
OVALOP.380	Oval Maintenance	OCM 02.24-16	Operating Expenses			(1,500)	339,613
MEMPOP.381	Memorial Park	OCM 02.24-16	Operating Expenses			(2,000)	337,613
DRAIOP.380	Drainage Townsite	OCM 02.24-16	Operating Expenses			(700)	336,913
TOWNOP.381	Town Street Maintenance	OCM 02.24-16	Operating Expenses			(700)	336,213
DEPOOP.380	Shire Depot - Building Maintenance	OCM 02.24-16	Operating Expenses			(1,100)	335,113
RWSTOP.381	Brookton Railway Station	OCM 02.24-16	Operating Expenses			(3,000)	332,113
Finance costs							332,113
E102050.400	SEW Interest On Effluent Loan # 83	OCM 02.24-16	Operating Expenses		10,955		343,068
Insurance							343,068
E042020.413	Admin General Operating Expenses	OCM 02.24-16	Operating Expenses			(9,200)	333,868
Other expenditure							333,868
E041020.420	Memb General Operating Expenses	OCM 02.24-16	Operating Expenses			(700)	333,168
E041030.601	Memb Councillors Fees/Expenses/Allowances	OCM 02.24-16	Operating Expenses		5,000		338,168
E041030.609	Memb Councillors Fees/Expenses/Allowances	OCM 02.24-16	Operating Expenses		4,900		343,068
E033020.355	General Operating Expenses	OCM 02.24-16	Operating Expenses			(3,150)	339,918
E136101.420	CRC General Operating Expenses	OCM 02.24-16	Operating Expenses			(2,200)	337,718
Loss on asset disposals							337,718
E123499.440	POC Loss On Sale Of Asset	OCM 02.24-16	Operating Expenses	34,098			337,718
Inflows from investing activities							337,718
Capital grants, subsidies and contributions							337,718
CLI001.151	ESL Grant - Emergency Services Levy - Capital West Brookton Shed	OCM 02.24-16	Capital Revenue		294,762		632,480
CLI023.151	ESL Grant - Emergency Services Levy - Capital East Brookton Shed	OCM 02.24-16	Capital Revenue		12,000		644,480
CLI034.151	Railway Station Building Refurbishment - Income Wills Rd - Reconstruction & Gravel Re-Sheeting(SLK 1.04 TO 7.47) LRCI Phase 4 Part B	OCM 02.24-16	Capital Revenue			(147,349)	497,131
CLI035.151	Income Mattingly Rd - (SLK 0.13 TO 5.26) LRCI Phase 4	OCM 02.24-16	Capital Revenue		110,349		607,480
CLI036.151	Part B Income	OCM 02.24-16	Capital Revenue		37,000		644,480
CLI015.151	Wheatbelt Development Commission Funding	OCM 02.24-16	Capital Revenue		40,000		684,480
I032080.151	Wheatbelt Development Commission Funding	OCM 02.24-16	Capital Revenue			(40,000)	644,480
CLI013.151	Dangin-Mears Rd WSNF Income	OCM 02.24-16	Capital Revenue			(895,558)	(251,078)
CLI026.151	Brookton-Kweda Road - R2R Income	OCM 02.24-16	Capital Revenue			(55,749)	(306,827)
CLI027.151	Corberding Road - R2R Income	OCM 02.24-16	Capital Revenue			(15,753)	(322,580)
CLI028.151	McGrath Street - R2R Income	OCM 02.24-16	Capital Revenue			(21,703)	(344,283)
CLI037.151	Buckingham Road - R2R Income	OCM 02.24-16	Capital Revenue		77,367		(266,916)
CLI038.151	Concrete Effluent Pipe Repair - Brookton Hotel R2R Income	OCM 02.24-16	Capital Revenue		15,838		(251,078)
Proceeds from disposal of assets							(251,078)
I091497.201	STAFFH - Realisation On Disposal Of Assets	OCM 02.24-16	Capital Revenue	(45,000)			(251,078)
I091498.200	STAFFH - Proceeds On Disposal Of Assets	OCM 02.24-16	Capital Revenue		45,000		(206,078)
I143497.201	POC - Realisation On Disposal Of Assets	OCM 02.24-16	Capital Revenue	7,500			(206,078)
I143498.200	POC - Proceeds On Disposal Of Assets	OCM 02.24-16	Capital Revenue			(7,500)	(213,578)
Outflows from investing activities							(213,578)
Purchase of land and buildings							(213,578)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2024

NOTE 16
BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
MEMPCAP.500	Memorial Park Capital	OCM 02.24-16	Capital Expenses			(14,045)	(227,623)
POOLCAP.500	Pool - Capital	OCM 02.24-16	Capital Expenses			(11,000)	(238,623)
E142519.500	Shire Depot Improvements	OCM 02.24-16	Capital Expenses		14,000		(224,623)
	West Brookton Bfb - Appliance Bay Facility And						
WBSHEDCAP.500	Amenities (Shed)	OCM 02.24-16	Capital Expenses			(294,762)	(519,385)
EBSHEDCAP.500	East Brookton BFB Shed	OCM 02.24-16	Capital Expenses			(12,000)	(531,385)
	Purchase of plant and equipment						(531,385)
E054530.502	Bushfire Purchase Plant & Equipment	OCM 02.24-16	Capital Expenses			(8,511)	(539,896)
E102530.502	Purchase Plant & Equipment	OCM 02.24-16	Capital Expenses			(6,400)	(546,296)
	Purchase P&E - Replacement PBH4 2012 Case						
EP003.502	581PCS Backhoe - BO5418	OCM 02.24-16	Capital Expenses		190,000		(356,296)
	Purchase of furniture and equipment						(356,296)
ITINFCAP.340	IT Infrastructure	OCM 02.24-16	Capital Expenses			(2,033)	(358,329)
	Purchase and construction of infrastructure-roads	OCM 02.24-16					(358,329)
YORKRRG.327	York-Williams Road	OCM 02.24-16	Capital Expenses			(243,000)	(601,329)
YORKRRG.379	York-Williams Road	OCM 02.24-16	Capital Expenses		25,000		(576,329)
BRKWR2R.300	Brookton-Kweda Road	OCM 02.24-16	Capital Expenses		494		(575,835)
BRKWR2R.327	Brookton-Kweda Road	OCM 02.24-16	Capital Expenses		54,214		(521,621)
BRKWR2R.801	Brookton-Kweda Road	OCM 02.24-16	Capital Expenses		498		(521,123)
BRKWR2R.802	Brookton-Kweda Road	OCM 02.24-16	Capital Expenses		543		(520,580)
COPPR2R.379	Copping Road R2R	OCM 02.24-16	Capital Expenses			(18,800)	(539,380)
CORBR2R.300	Corberding Road Capital R2R	OCM 02.24-16	Capital Expenses		494		(538,886)
CORBR2R.327	Corberding Road Capital R2R	OCM 02.24-16	Capital Expenses		14,424		(524,462)
CORBR2R.801	Corberding Road Capital R2R	OCM 02.24-16	Capital Expenses		498		(523,964)
CORBR2R.802	Corberding Road Capital R2R	OCM 02.24-16	Capital Expenses		337		(523,627)
MCGSR2R.300	McGrath Street R2R	OCM 02.24-16	Capital Expenses		494		(523,133)
MCGSR2R.327	McGrath Street R2R	OCM 02.24-16	Capital Expenses		20,374		(502,759)
MCGSR2R.801	McGrath Street R2R	OCM 02.24-16	Capital Expenses		498		(502,261)
MCGSR2R.802	McGrath Street R2R	OCM 02.24-16	Capital Expenses		337		(501,924)
BUCKR2R.300	Buckingham Road R2R	OCM 02.24-16	Capital Expenses			(24,165)	(526,089)
BUCKR2R.379	Buckingham Road R2R	OCM 02.24-16	Capital Expenses			(7,500)	(533,589)
BUCKR2R.801	Buckingham Road R2R	OCM 02.24-16	Capital Expenses			(24,369)	(557,958)
BUCKR2R.802	Buckingham Road R2R	OCM 02.24-16	Capital Expenses			(21,333)	(579,291)
SEWER2R.379	Concrete Effluent Pipe Repair - Brookton Hotel	OCM 02.24-16	Capital Expenses			(15,838)	(595,129)
	Dangin-Mears Rd Wheatbelt Secondary Freight						
WBSF2.300	Network 23/24	OCM 02.24-16	Capital Expenses		149,347		(445,782)
	Dangin-Mears Rd Wheatbelt Secondary Freight						
WBSF2.327	Network 23/24	OCM 02.24-16	Capital Expenses		432,187		(13,595)
	Dangin-Mears Rd Wheatbelt Secondary Freight						
WBSF2.379	Network 23/24	OCM 02.24-16	Capital Expenses		139,380		125,785
	Dangin-Mears Rd Wheatbelt Secondary Freight						
WBSF2.801	Network 23/24	OCM 02.24-16	Capital Expenses		150,659		276,444
	Dangin-Mears Rd Wheatbelt Secondary Freight						
WBSF2.802	Network 23/24	OCM 02.24-16	Capital Expenses		104,381		380,825
WILLSFC.327	Wills Road Capital Works	OCM 02.24-16	Capital Expenses			(110,349)	270,476
MATRSFC.327	Mattingly Road Capital Works	OCM 02.24-16	Capital Expenses			(37,000)	233,476
	Purchase and construction of infrastructure-other						233,476
	Happy Valley Water Extension Memorial Park,						
HVCAP01.504	Caravan Park & Upgrade Town Oval	OCM 02.24-16	Capital Expenses			(31,241)	202,235
	Happy Valley Water Extension Caravan Park And						
HVCAP02.504	Madison Square Park	OCM 02.24-16	Capital Expenses			(7,908)	194,327
	Cash inflows from financing activities						194,327
	Transfers from reserve accounts						194,327
I033550.230	Transfer From Reserve To Muni	OCM 02.24-16	Capital Revenue		147,349		341,676
I033550.230	Transfer From Reserve To Muni	OCM 02.24-16	Capital Revenue			(80,396)	261,280
I033550.230	Transfer From Reserve To Muni	OCM 02.24-16	Capital Revenue			(190,000)	71,280
	Cash outflows from financing activities						71,280
	Repayment of borrowings						71,280
E102601.225	Loan Payment - Sewerage	OCM 02.24-16	Capital Expenses		25,403		96,683
	Transfers to reserve accounts						96,683
E033550.520	Transfer To Reserve From Muni	OCM 02.24-16	Capital Expenses			(45,000)	51,683
E033550.520	Transfer To Reserve From Muni	OCM 02.24-16	Capital Expenses		35,000		86,683
E033550.520	Transfer To Reserve From Muni	OCM 02.24-16	Capital Expenses		130,000		216,683
E033550.520	Transfer To Reserve From Muni	OCM 02.24-16	Capital Expenses		153,317		370,000
E033551.520	Transfer Interest From Muni To Reserve	OCM 02.24-16	Operating Expenses			(370,000)	0
E031020.356	Rate General Operating Expenses	OCM 03.24-08	Operating Expenses			(3,733)	(3,733)
E033550.520	Transfer to Plant & Equipment Reserve	OCM 06.24-10	Capital Expenses			(36,227)	(39,960)
I033550.230	Transfer from Plant and Vehicle Reserve	OCM 06.24-10	Capital Revenue			(140,000)	(179,960)
I033550.230	Transfer from Furniture & Equipment Reserve	OCM 06.24-10	Capital Revenue			(17,650)	(197,610)
I033550.230	Transfer from Building and Facility Reserve	OCM 06.24-10	Capital Revenue			(686,486)	(884,096)
I033550.230	Transfer from Infrastructure Reserve	OCM 06.24-10	Capital Revenue			(225,000)	(1,109,096)
I033550.230	Transfer from Innovations & Development Reserve	OCM 06.24-10	Capital Revenue			(2,604,548)	(3,713,644)
				18,884	5,070,035	(8,885,156)	(3,713,645)

KEY INFORMATION

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.
The material variance adopted by Council for the 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Grants, subsidies and contributions	1,275,406	248.40%	▲	CRC Operating Grants higher than expected due to trainee grant. 85% of Financial Assistance Grant for 24/25 received		
Fees and charges	126,793	15.32%	▲	Higher than budgeted income in a number of areas. The main areas being the Brookton Caravan Park, Standpipe usage & Private works		
Interest revenue	62,576	11.13%	▲	Term deposit interest received		
Other revenue	(1,654,082)	(81.63%)	▼		Variance due to DRFWA (Disaster Recovery Funding) not yet received	
Profit on disposal of assets	69,815	301.82%	▲	The variance relates to the profit on disposal of assets PTR4 \$2,989 & PT12 \$67,671 due to increased trade. The original budget indicated a loss PTR4 \$3,766 and PT12 \$34,922		
Expenditure from operating activities						
Materials and contracts	2,445,588	63.59%	▲	This variance is due to Flood damage Wandra works not commencing in 23/24		
Utility charges	35,509	14.72%	▲	There are a number of factors which relate to this variance with the main drivers being Street Lighting and Standpipe Water with the YTD expenditure below the initially allocated budget		
Finance costs	16,046	26.17%	▲	The variance relates to Effluent Loan 83, as not drawn down in FY23/24		
Other expenditure	11,538	15.14%	▲	The variance relates to Members of Council payments less than YTD due to vacant positions and remaining funds for the Community Chest Fund		
Loss on disposal of assets	38,949	81.19%	▲	The variance relates to the budgeted loss on PT12 & PTR4 – YTD Actual profit \$70,660 and PU36 replacement being deferred		
Investing activities						
Proceeds from capital grants, subsidies and contributions	(1,810,994)	(48.23%)	▼		There are a number of factors which relate to this variance with the main drivers being the recognition of revenue under Accounting Standard AASB1058 and the decrease in grant funding in the current financial year for DFES West & East Brookton Shed, WBSF Stage 1 & 2 and LRCI Phase 3 & 4 due to terms outlined in grant funding agreements	
Proceeds from disposal of assets	45,045	20.71%	▲	The variance relates to the actual disposal of PT10, PTR4 & PT12 due to increased proceeds on trade		
Payments for inventories, property, plant and equipment and infrastructure	5,534,215	54.60%	▲	A number of variances relate to FY 23/24 Capital projects. Infrastructure - Brookton Railway station restoration, West Brookton Fire Shed, East Brookton Fire Shed & Bridge works deferred to 24/25.		
Financing activities						
Proceeds from new debentures	(600,000)	(100.00%)	▼		The variance relates to the Effluent Scheme Upgrade loan. Will not be drawn FY23/24	
Repayment of borrowings	24,929	14.10%	▲	Effluent loan not drawn down in 23/24		

14.07.24.03 ADOPTION OF 2024/2025 BUDGET AND AMENDED FEES AND CHARGES

File No:	N/A
Date of Meeting:	18 July 2024
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	N/A
Author/s:	Deanne Sweeney - Manager Corporate & Community
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer have no financial interest in this matter
Voting Requirements:	Absolute Majority
Previous Report:	There is no previous meeting reference

Summary of Item:

Council is to consider formal adoption of their 2024/25 Budget, including imposition of rates and minimum payments, adoption of amended fees and charges.

Description of Proposal:

The draft 2024/25 Budget, included at Attachment 14.07.24.03A under separate cover, includes:

- A total rate revenue increase of 6% in line with the Strategic Resource Plan;
- Fees and Charges have been increased by 3.00% (rounded). The list of Fees and Charges is included at Attachment 14.07.24.03B.

Council has previously considered the 2024/25 Fees and Charges but Attachment 14.07.24.03B. includes the following amended charges:

Schedule 07 - Health	Comment	Statutory/Council	GST	24/25 Fee
Septic Tank Inspection & application Fees	\$118 each	Statutory	\$0.00	\$236.00
Schedule 13 – Economic Services	Comment	Statutory/Council	GST	24/25 Fee
Telegraph - Wholesale		Council	\$0.08	\$0.90
Schedule 14 – Other Property and Services	Comment	Statutory/Council	GST	24/25 Fee
Engineering	Private Works to be requested for approval by the Manager Infrastructure Works or CEO	Council	POA	POA
Purchase of Materials	Comment	Statutory/Council	GST	24/25 Fee
Gravel (compacted & removed from property)	Purchase Per cubic metre	Council	\$0.18	\$2.00
Sand	Purchase Per cubic metre	Council	\$0.14	\$1.50
Clay	Purchase Per cubic metre	Council	\$0.11	\$1.20

- Waste management charges, including refuse site rates have increased by 3.00% and waste and recycling collection charges have increased by 3.00% and are itemised in the

- draft budget;
- Sewerage Rates have increased by 23%;
- A capital works program totalling \$9,027,010 for investment in infrastructure, land and buildings, plant and equipment, furniture and equipment and infrastructure. A breakdown of the capital works program is included at Attachment 14.07.24.03C.

In 2024/25 expenditure on building and road infrastructure are Council's major capital investment. Council's investment included in the draft 2024/25 Budget includes \$4,252,494 in building and \$3,201,621 in road projects.

Council will receive \$3,830,443 grant funding for roads and buildings including:

Funding Source	Amount \$	Project
Department of Fire & Emergency Services (DFES)	166,183	West Brookton BFB – Appliance Bay Shed
Department of Fire & Emergency Services (DFES)	670,709	East Brookton BFB –Shed
Local Roads and Community Infrastructure (LRCI) Phase 4 Funding Part A	255,450	Railway Station Refurbishment
Department of Infrastructure, Transport, Regional Development & Communications	40,000	Railway Station Refurbishment
Regional Road Group (RRG)	395,108	York Williams Road
Wheatbelt Secondary Freight Network	187,316	Dangin – Meares Road – Stage 1
Wheatbelt Secondary Freight Network	1,022,543	Dangin – Meares Road – Stage 2
Roads to Recovery (R2R)	109,563	Davis Road
Roads to Recovery (R2R)	109,563	Mattingly Road
Roads to Recovery (R2R)	60,024	Mattingly Road - Culvert
Roads to Recovery (R2R)	105,635	South-Kweda Road
Local Roads and Community Infrastructure (LRCI) Phase 4 Funding Part B	110,349	Woods Loop Road
Local Roads and Community Infrastructure (LRCI) Phase 4 Funding Part B	37,000	Mattingly Road
FAGS WALGGC - Special Project Funding 67% & Main Roads WA 33%	561,000	Yeo Road Bridge #3143

- Asset disposals totalling \$312,363 in written down value. The draft 2024/25 Budget anticipates a combined loss on the sale of these assets of \$52,363. A breakdown of the asset disposals is included at Attachment 14.07.24.03D;
- New borrowings of \$600,000 to complete works to Brookton's Septic Tank Effluent Disposal (STED) infrastructure. These works include the relining and upgrading of pipework;
- An estimated surplus of \$1,814,091 brought forward from 30 June 2024. This surplus includes funds received in 2023/24 that are intended for expenditure in 2024/25 and 85% prepayment of Federal Financial Assistance Grants contributing to this surplus. The estimated surplus is unaudited and may change. Any change will be addressed as part of a future budget review.

- Regulation 34(5) of the Local Government (Financial Management) Regulations 1996 requires that Council adopt a percentage or value to be used in statements of financial activity for reporting material variances against the adopted Budget. It is recommended that Council adopt a definition of significant (material) variances of \$10,000 or 10% (whichever the greater) as promoted by this regulation. In addition, the material variance limit should be applied to the total revenue expenditure for each Nature and Type classification and capital income and expenditure in the Statement of Financial Activity.

Background:

Council is required to formally adopt an annual budget to guide the functions and operations of the local government and enable it to raise revenue and deliver services to the community.

Consultation:

While no specific consultation has occurred on the draft 2024/25 budget, community consultation and engagement has previously occurred during development of the Strategic Community Plan from which the Corporate Business Plan was developed.

Extensive internal consultation has occurred between all Divisions and through briefings and workshops with elected members.

Statutory Environment:

The draft 2024/25 Budget document contains a number of items that require adoption by Council under the Local Government Act. They include:

1. As per Section 6.32 (1) of the *Local Government Act 1995*, Rates and Minimum Rates to be levied on all rateable property be as follows:

Valuation	Rate cents/dollar	Minimum Rate \$
Gross Rental Value	10.5500	939
Unimproved Value	0.6044	1569

2. Section 6.35 (5) of the *Local Government Act 1995* requires that the Minister for Local Government's approval be sought for the imposing of a minimum payment where the number of separately rated properties in the district on which a minimum payment is imposed is greater than 50%. This is not applicable to the Shire of Brookton in 2024/25;
3. Section 6.45 of the *Local Government Act* allows a 5.5% interest charge be levied on rates instalments, Deferred Pensioners Rates excluded;
4. Section 6.45 of the *Local Government Act* allows an administration charge of \$10 be levied for the second and each of the subsequent rates instalments;
5. Section 6.51 of the *Local Government Act* allows a 7% interest charge be levied on all overdue rates outstanding, Deferred Pensioners' Rates excluded;
6. Section 6.32 (1) of the *Local Government Act* allows the Schedule of Rents, Leases and Charges as detailed in the budget document;

7. Section 67 of the *Waste Avoidance and Resource Recovery Act 2007* (WARR Act) provides for a local government to arrange for the proper disposal of waste, by making an annual charge per waste receptacle.
8. Section 66 of the *WARR Act 2007* provides for a local government to impose on rateable land an annual rate for the purpose of providing for the proper performance of all or any of the waste services it provides. Revenue raised from this charge is used to meet the operational costs of the Shire of Brookton's Waste Disposal Site.
9. Section 64 (2) of the *Local Government (Financial Management) Regulations 1996* that the due date for instalments be set as follows:

Option – 2 instalments

- | | |
|---------------------------------------|-------------------|
| - 1 st instalment due date | 04 September 2024 |
| - 2 nd instalment due date | 08 January 2025 |

Option – 4 instalments

- | | |
|---------------------------------------|-------------------|
| - 1 st instalment due date | 04 September 2024 |
| - 2 nd instalment due date | 06 November 2024 |
| - 3 rd instalment due date | 08 January 2025 |
| - 4 th instalment due date | 12 March 2025 |

10. Section 6.16(3) of the *Local Government Act 1995* allows a local government to impose fees or charges with the adoption of the annual budget; and
11. Section 6.19 of the *Local Government Act 1995* requires a local government to give local public notice of any fees or charges it wishes to impose after adoption of the annual budget;
12. Regulation 34(5) of the *Local Government (Financial Management) Regulations, 1996* requires that Council adopt a percentage or value to be used in statements of financial activity for reporting material variances against the adopted Budget; and
13. Sections 40 and 41 of the *Health (Miscellaneous Provisions) Act, 1911* allow Council to raise rates to meet the costs of the collection and disposal of sewage.

Relevant Plans and Policy:

Council Policy 2.16 - Significant Accounting Policies includes, as the policy name suggests, the significantly accounting policies that are relevant to budget preparation.

Financial Implications:

A balanced budget for the 2024/25 financial year.

Risk Assessment:

The risk in relation to this matter is assessed as "Moderate" on the basis that if Council does not accept adoption of the 2024/25 Budget by 31 August 2024, by default the Shire will be deemed non-compliant in relation to the *Local Government Act, 1995* and the Australian Accounting Standards and the ability to levy rates will be constrain Council's cash flow and inhibit its ability to serve the Brookton community.

- 2nd instalment due date 06 November 2024
- 3rd instalment due date 08 January 2025
- 4th instalment due date 12 March 2025

3. Adopt an interest rate of 5.5% where the owner has elected to pay rates through an instalment option, other than rates and charges attributable to a property owned by an entitled pensioner/senior under the Rates and Charges (Rebates and Deferments) Act 1992;
4. Adopt an instalment administration charge where the owner has elected to pay rates through an instalment option of \$10.00 for each instalment after the initial instalment is paid;
5. Adopt an interest rate of 7%, calculated daily, for rates, charges and the costs of proceedings to recover outstanding rates and charges that remain outstanding after becoming due and payable, other than rates and charges attributable to a property owned by an entitled pensioner/senior under the Rates and Charges (Rebates and Deferments) Act, 1992;
6. Allow Special Payment Arrangements to be made with the Shire for those ratepayers who may be unable to pay in full or according to the instalment plans offered. An administration fee of \$26.00 is to be applied on each special payment arrangement. Penalty interest of 7% per annum, from and including the 36th day from the issue of the rates notices, will be applied to the outstanding balance until the account is paid in full. The Council authorises the CEO to make Special Payment Arrangements with ratepayers for the payment of general rates, emergency services levy, sewerage charges and rubbish charges during the 2024/25 financial year;
7. The following rate concession in relation to the adopted 2024/25 Annual Budget:
 “That a rate concession be granted to property owners where a contiguous property crosses a Shire boundary, resulting in a portion of that property being assessed at a calculated rate. The concession will be calculated by deducting the amount that would otherwise be payable on the relevant property if it were continuously rated by the relevant neighbouring Shire from the amount that has been assessed and/or paid in the current year with Council.”
8. Adopt an interest rate of 7% per annum, calculated daily, on amounts of emergency services levy which remain unpaid after 35 days from the issue date of the original rate notice, or the due date of an instalment;
9. The following General and Minimum rates in relation to Waste Management charges:

Valuation	Rate cents/dollar	Minimum Rate \$
Gross Rental Value	0.0002	66
Unimproved Value	0.0001	66

10. Adopt the following fees and charges in relation to kerbside waste and recycling collection:
 - a. Residential –weekly single 240L waste bin and single fortnightly recycling bin kerbside collections – \$408.00 per annum;

- b. Commercial – weekly single 240L waste bin – \$408.00 per annum; and
 - c. Each additional weekly bin collection – \$408.00 per annum;
11. Adopt the following sewerage charges to be imposed on all properties in the Brookton Town Site that are capable of being connected to the sewerage scheme:
 - a. Sewerage residential – 8.3700 cents in the dollar, minimum \$690.00 per property;
 - b. Sewerage Commercial – 15.7000 cents in the dollar, minimum \$1400.00 per property;
 - c. Sewerage Vacant - \$410.00 per property;
 - d. Sewerage Non-rateable (Category 2) - \$2,216.00 (minimum) per property;
 - e. Sewerage Non-rateable (Category 4) - \$762.00 (minimum) per property;
 - f. Sewerage Non-rateable (Category 5) - \$1,128.00 (minimum) per property; and
 - g. Sewerage Non-rateable (Category 6) - \$1,669.00 (minimum) per property;
 12. Adopt the value of +/- \$10,000 or 10% whichever is the greater as the minimum amount for reporting material variances for the 2024/25 financial year;
 13. Adopt the amended Fees and Charges included at Attachment 14.07.24.03B with the 2024/25 Budget; and
 14. Adopt the Revenue and Expenditure as detailed in the draft 2024/25 Budget.

(Absolute majority vote required)

OCM 07.24-06

COUNCIL RESOLUTION

MOVED Cr Bell SECONDED Cr McCabe

That Council, as detailed in the draft Shire of Brookton 2024/25 Budget included at Attachment 14.07.24.03A:

1. ***Adopt Rates and Minimum Rates to be levied in 2024/25 on all rateable property of:***

<i>Valuation</i>	<i>Rate cents/dollar</i>	<i>Minimum Rate \$</i>
<i>Gross Rental Value</i>	<i>10.5500</i>	<i>939</i>
<i>Unimproved Value</i>	<i>0.6044</i>	<i>1569</i>

2. ***Set the following due dates for the payment of rates in full and the payment of rates by instalments – by either two or four instalments:***

Full payment 04 September 2024

Option 1 – 2 instalments

- ***1st instalment due date 04 September 2024***
- ***2nd instalment due date 08 January 2025***

Option 3 – 4 instalments

- ***1st instalment due date 04 September 2024***
- ***2nd instalment due date 06 November 2024***

- **3rd instalment due date** **08 January 2025**
- **4th instalment due date** **12 March 2025**

3. **Adopt an interest rate of 5.5% where the owner has elected to pay rates through an instalment option, other than rates and charges attributable to a property owned by an entitled pensioner/senior under the Rates and Charges (Rebates and Deferments) Act 1992;**
4. **Adopt an instalment administration charge where the owner has elected to pay rates through an instalment option of \$10.00 for each instalment after the initial instalment is paid;**
5. **Adopt an interest rate of 7%, calculated daily, for rates, charges and the costs of proceedings to recover outstanding rates and charges that remain outstanding after becoming due and payable, other than rates and charges attributable to a property owned by an entitled pensioner/senior under the Rates and Charges (Rebates and Deferments) Act, 1992;**
6. **Allow Special Payment Arrangements to be made with the Shire for those ratepayers who may be unable to pay in full or according to the instalment plans offered. An administration fee of \$26.00 is to be applied on each special payment arrangement. Penalty interest of 7% per annum, from and including the 36th day from the issue of the rates notices, will be applied to the outstanding balance until the account is paid in full. The Council authorises the CEO to make Special Payment Arrangements with ratepayers for the payment of general rates, emergency services levy, sewerage charges and rubbish charges during the 2024/25 financial year;**
7. **The following rate concession in relation to the adopted 2024/25 Annual Budget:**
“That a rate concession be granted to property owners where a contiguous property crosses a Shire boundary, resulting in a portion of that property being assessed at a calculated rate. The concession will be calculated by deducting the amount that would otherwise be payable on the relevant property if it were continuously rated by the relevant neighbouring Shire from the amount that has been assessed and/or paid in the current year with Council.”
8. **Adopt an interest rate of 7% per annum, calculated daily, on amounts of emergency services levy which remain unpaid after 35 days from the issue date of the original rate notice, or the due date of an instalment;**
9. **The following General and Minimum rates in relation to Waste Management charges:**

Valuation	Rate cents/dollar	Minimum Rate \$
Gross Rental Value	0.0002	66
Unimproved Value	0.0001	66

10. **Adopt the following fees and charges in relation to kerbside waste and recycling collection:**
 - a. **Residential –weekly single 240L waste bin and single fortnightly recycling bin kerbside collections – \$408.00 per annum;**

- b. *Commercial – weekly single 240L waste bin – \$408.00 per annum; and*
 - c. *Each additional weekly bin collection – \$408.00 per annum;*
11. *Adopt the following sewerage charges to be imposed on all properties in the Brookton Town Site that are capable of being connected to the sewerage scheme:*
- a. *Sewerage residential – 8.3700 cents in the dollar, minimum \$690.00 per property;*
 - b. *Sewerage Commercial – 15.7000 cents in the dollar, minimum \$1400.00 per property;*
 - c. *Sewerage Vacant - \$410.00 per property;*
 - d. *Sewerage Non-rateable (Category 2) - \$2,216.00 (minimum) per property;*
 - e. *Sewerage Non-rateable (Category 4) - \$762.00 (minimum) per property;*
 - f. *Sewerage Non-rateable (Category 5) - \$1,128.00 (minimum) per property; and*
 - g. *Sewerage Non-rateable (Category 6) - \$1,669.00 (minimum) per property;*
12. *Adopt the value of +/- \$10,000 or 10% whichever is the greater as the minimum amount for reporting material variances for the 2024/25 financial year;*
13. *Adopt the amended Fees and Charges included at Attachment 14.07.24.03B with the 2024/25 Budget; and*
14. *Adopt the Revenue and Expenditure as detailed in the draft 2024/25 Budget.*

CARRIED BY ABSOLUTE MAJORITY VOTE 5/0

For: Cr De Lange, Cr Bell, Cr Copping, Cr McCabe, Cr Wallis

Against: Nil

Attachment

Attachment 14.07.24.03A – Draft Statutory Budget (provided under separate cover)

Attachment 14.07.24.03B - Fees and Charges 2024/25

Attachment 14.07.24.03C - Capital Works Program 2024/25

Attachment 14.07.24.03D - Asset Disposal 2024/25

SHIRE OF BROOKTON FEES & CHARGES 2024/25

Account Code	Statutory/ Council	Particulars	Unit	2024/25	GST	2024/25
		Statutory Documents No GST				
		Other Charges Incl GST				
SCHEDULE 04 - GOVERNANCE						
PHOTOCOPYING FEES						
I114010.139	C	Photocopying	Per A4 Sheet (Strictly Library Use Only)			As per CRC Charges
OTHER ADMINISTRATION						
I042010.139	C	Lost Keys	Per Key	\$63.64	\$6.36	\$70.00
RATES & PROPERTY						
I031020.108	C	Rates Account Enquiry (Orders & Requisitions)	Per enquiry	\$154.55	\$15.45	\$170.00
Added to Assessment	C	Rates Special Arrangement Administration Fee	Per assessment	\$23.64	\$2.36	\$26.00
I031020.109	C	Debt Recovery - Debt Clearance Letter	Per enquiry	\$55.45	\$5.55	\$61.00
I042010.139	C	Rate Book (Printed or Electronic) * Before purchase a statutory declaration must be made stating that it will not be copied, used for any commercial purpose, and/or provided to any other person	Per roll	\$90.91	\$9.09	\$100.00
I031020.109	C	Certificate of Title Search Fee	Per enquiry		Yes	At Cost
FREEDOM OF INFORMATION ACT 1992 CHARGES						
		Statutory - Freedom of Information Regulations 1993 Sch 1				
I042010.139	S	Application Fee	Per application		Exempt- D81	\$30.00
I042010.139	S	Staff Time dealing with FOI application	Per Hour (pro rata)		Exempt- D81	\$30.00
I042010.139	S	Photocopying for FOI Applications	Per A4 page		Exempt- D81	\$0.20
I042010.139	S	Charge for delivery, packaging and postage	Per application		Exempt- D81	Actual Cost
		Council and Committee Meeting Agendas and Minutes	By email		N/A	No Charge
			Hard Copy at Council Meeting		N/A	No Charge
SCHEDULE 05 - LAW, ORDER AND PUBLIC SAFETY						
Offences against the Bush fires Act (Bush Fire Act 1954)						
I051010.118	S	Infringement of Non-Compliant Firebreak			Exempt- D81	\$250.00
I051010.118	C	Installation of Fire Break	Cost Recovery		GST Included	Cost Recovery
I051010.118	C	Hazard Reduction Burns	Per Hour	\$178.18	17.82	\$196.00

Account Code	Statutory/ Council	Particulars	Unit	2024/25	GST	2024/25
ANIMAL CONTROL						
DOG REGISTRATION LICENSE FEES						
			All registrations expire on 31 October each year			
		Statutory – Dog Act 1976 - Dog Regulations 2013	1- year Registrations paid after 31 May each year are discounted by 50%			
1052010.111	S	Unsterilised Dog	1 year		Exempt- D81	\$50.00
1052010.111	S		3 Year		Exempt- D81	\$120.00
1052010.111	S		For Life		Exempt- D81	\$250.00
1052010.111	S	Sterilised Dog	1 year		Exempt- D81	\$20.00
1052010.111	S		3 Year		Exempt- D81	\$42.50
1052010.111	S		For Life		Exempt- D81	\$100.00
1052010.111	S	Working Dogs (droving or carling for stock)	1 year, 3 years or For Life		Exempt- D82 81	25% (of the fee that would otherwise be payable) of Full Registration
1052010.111	S	Dog Registration Concessions: Pensioner Concession Card Holders - Unsterilised - Half Fee			Exempt- D81	Entitled to a discount of 50% of registration fees
1052010.111	S	Dog Registration Concessions: Pensioner Concession Card Holders 24/25 Spay it Forward pet desexing program - Sterilised Dog	For Life		N/A	\$0.00
1052010.111	S	Application to keep more than 2 dogs			Exempt- D81	\$124.00
DOG IMPOUND FEES						
		Statutory – Dog Act 1976 - Dog Regulations 2013				
1052010.117	C	Seizure and impounding of dog		\$100.91	\$10.09	\$111.00
1052010.117	C	Maintenance of dog in pound	Per day of part thereof - weekday	\$41.82	\$4.18	\$46.00
1052010.117	C		Per day of part thereof - weekend	\$130.91	\$13.09	\$144.00
1052010.117	C	Destruction of dog		\$120.91	\$12.09	\$133.00
		(Dogs will not be released from the pound unless licence and pound fees paid)				
1052010.117	C	Surrender of Dog				NIL
1052010.111	S	Kennel Fees (as per s27 of the Dog Act)	Per Establishment		Exempt- D81	\$200.00
1052010.117	S	Modified Penalties as per Shire of Brookton Dogs Local Law 2001	Penalties listed individually		Exempt- D81	
CAT REGISTRATION FEES						
		Statutory - Cat Act 2011- Cat Regulations 2012	All Cats Must be Sterilised (except breeding cats)	No refund for death of cat for any time period		
1052010.111	S	Cat - Sterilised	1 year		Exempt- D81	\$20.00
1052010.111	S		3 Year		Exempt- D81	\$42.50
1052010.111	S		For Life		Exempt- D81	\$100.00
1052010.111	S	Approval to Breed Cats	Per breeding cat (male or female)		Exempt- D81	\$100.00
		Cat Registrations: Pensioner (Holding concession card)	Entitled to a discount of 50% of registration fees			
1052010.111	S	Registration after 31 May in any year, for that registration year			Exempt- D81	50% of fee payable otherwise
1052010.111	S	Cat Registration Concessions: Pensioner Concession Card Holders 24/25 Spay it Forward pet desexing program - Sterilised Cat	For Life	\$0.00	Nil	\$0.00
1052010.111	S	Annual registration for approval or renewal of approval to breed cats (per cat)			Exempt- D81	\$100.00

Account Code	Statutory/ Council	Particulars	Unit	2024/25	GST	2024/25
		SCHEDULE 07 - Health				
		Statutory - Food Act 2008, Food Regulations 2009				
I072010.139	C	Food Business/Premises - Registration (Food Act s.140)	Per Registration	\$127.27	\$12.73	\$140.00
I072010.139	C	Food Business Notification - Community Group or very low risk - one off events where there is food preparation or is considered to be low risk	One off fee	\$72.73	\$7.27	\$80.00
I072010.139	C	Food Inspections - Annual Fee	Annual Fee	\$113.64	\$11.36	\$125.00
I072010.139	C	Lodging House Registration Fee	Per Registration	\$200.91	\$20.09	\$221.00
I072010.139	C	Lodging House Inspection Fee	Annual Fee	\$122.73	\$12.27	\$135.00
I072010.139	C	Skin Penetration/Tattoo Establishment Registration Fees	Per Registration	\$255.45	\$25.55	\$281.00
I072010.139	C	Skin Penetration/Tattoo Establishment Annual Inspection Fees	Annual Fee	\$200.91	\$20.09	\$221.00
I072010.139	C	Piggery Registration Fee	Per Registration	\$255.45	\$25.55	\$281.00
I072010.139	C	Piggery Annual Inspection Fee	Annual Fee	\$200.91	\$20.09	\$221.00
I072010.139	C	Offensive Trade Registration Fee	Per Registration	\$305.45	\$30.55	\$336.00
I072010.139	C	Offensive Trade Annual Inspection Fee	Annual Fee	\$255.45	\$25.55	\$281.00
I072010.139	C	Street Trading Fee	Per Day	\$10.91	\$1.09	\$12.00
I072010.139	C	Street Trading Fee	Annual Fee	\$272.73	\$27.27	\$300.00
I072010.139	C	Private event fee - which is required to be assessed under the Health (Public Buildings) Regulation 1992	Per event	\$200.00	\$20.00	\$220.00
I072010.139	C	Health Service Fee - Health Officer Services	Quote or cost per hr	\$109.09	\$10.91	\$120.00
I072010.139	S	Septic Tank Inspection & Application fee	Per application			\$236.00
		SCHEDULE 09 - Housing				
		Maximum set by Planning and Development Regulations 2009(Part 7 - Local Government Planning Charges) Sch 2				
I091010.126	C	Private Rental of Shire Housing	Per Market Rental			Market Rental
SUNDRY DEBTORS	C	Building Maintenance Fee *	Per Hour Plus Materials @ Cost	\$91.80	\$9.18	\$101.00
		*(Private works for community groups, not for profit organisations and Shire service providers)				

Account Code	Statutory/ Council	Particulars	Unit	2024/25	GST	2024/25
SCHEDULE 10 - COMMUNITY AMENITIES						
TOWN PLANNING						
		Fees for planning services - refer to Planning and Development Regulations 2009				
I104010.129	S	Determination of Development Application	< or = \$49,999 value			\$147.00
I104010.129	S		>\$50,000 and < or = \$499,999			0.32% of estimated development cost
I104010.129	S		\$2.49M		Exempt- D81	\$1,700.00 + 0.257% for every \$1 >\$500,001
I104010.129	S		>\$2.5M and <\$4.99M		Exempt- D81	\$7,161.00 + 0.206% for every \$1 >\$2.5M
I104010.129	S		>\$5M and < or = \$21.49M		Exempt- D81	\$12,633.00 + 0.123% for every \$1 >\$5M
I104010.129	S	Determination of Development Application where the development has commenced or been carried out			Exempt- D81	Applicable fee plus an additional penalty that is twice the applicable fee
I104010.129	S	Determination of an Extractive Industry Application			Exempt- D81	\$739.00
I104010.129	S	Determination of an Extractive Industry Application where the development has commenced or been carried out			Exempt- D81	Applicable fee plus an additional penalty that is twice the applicable fee
I104010.129	S	Provision of a Subdivision Clearance	< or = 5 lots		Exempt- D81	\$73.00 per lot
I104010.129			> 5 lots and < or = 195 lots		Exempt- D81	\$73.00 per lot for first 5 lots then \$35.00 per lot
I104010.129	S		> 195 lots		Exempt- D81	\$7393.00
I104010.129	S	Application for Approval of Home Occupation	Initial Fee		Exempt- D81	\$222.00
I104010.129	S		Renewal Fee		Exempt- D81	\$73.00
I104010.129	S	Application for Approval of Home Occupation where home occupation has commenced	Initial Fee		Exempt- D81	Applicable fee plus an additional penalty that is twice the applicable fee
I104010.129	S		Renewal Fee		Exempt- D81	Applicable fee plus an additional penalty that is twice the applicable fee
I104010.129	S	Application for Change of use or for change or continuation of a non-conforming use where development is not occurring			Exempt- D81	\$295.00
I104010.129	S	Application for Change of use or for change or continuation of a non-conforming use where development is not occurring, where change of use has commenced or been carried out			Exempt- D81	Applicable fee plus an additional penalty that is twice the applicable fee
I104010.129	S	Issue of Zoning Certificate			Exempt- D81	\$73.00
I104010.129	S	Reply to Property Settlement Questionnaire			Exempt- D81	\$73.00
I104010.129	S	Issue of Written Planning Advice			Exempt- D81	\$73.00
I104010.129	C	Local Planning scheme amendment proposals and structure plans	Basic	\$2700.00	\$270.00	\$2970.00
I104010.129	C		Standard	\$3500.00	\$350.00	\$3850.00
I104010.129	C		Complex	\$5500.00	\$550.00	\$6050.00
I104010.129	C	Extractive Industry Licence	Initial Application		Exempt- D81	\$525.00
I104010.129	C		Renewal Application		Exempt- D81	\$267.00
I104010.129	C		Annual Fee		Exempt- D81	\$136.00
I104010.129	C	Permanent Road Closure Process	Per Closure Process	\$260.00	\$26.00	\$286.00
I104010.129	C	Printing of Building/Planning documents		\$18.18	\$1.82	\$20.00

Account Code	Statutory/ Council	Particulars	Unit	2024/25	GST	2024/25
CEMETERY						
I105010.115	C	Funeral Director's Licence (Annual)			Exempt- D81	\$116.00
I105010.115	C	Single funeral permit			Exempt- D81	\$84.00
I105010.115	C	Application for Monumental Mason's Licence			Exempt- D81	\$84.00
I105010.115	C	Interment	Monday to Friday	\$820.91	\$82.09	\$903.00
I105010.115	C		Weekend/Public Holidays/RDOs	\$1235.45	\$123.55	\$1359.00
I105010.115	C	Note: headstones & Monuments MUST be removed before grave re-opening.	Council will not remove headstones/monuments.	\$513.64	\$51.36	\$565.00
I105010.115	C	Interment of Ashes in Grave (over and above re-opening grave with headstone)		\$165.45	\$16.55	\$182.00
I105010.115	C	Purchase of Grant of Right of Burial	Valid for 25 years	\$165.45	\$16.55	\$182.00
I105010.115	C	Permission to Erect headstone		\$92.73	\$9.27	\$102.00
I105010.115	C	Exhumation fee		\$513.64	\$51.36	\$565.00
I105010.115	C	Application for Pre-Need Grant Right of Burial	Valid for 25 years	\$165.45	\$16.55	\$182.00
		Niche Wall				
I105010.115	C	Interment - single compartment		\$164.55	\$16.45	\$181.00
I105010.115	C	Interment - double compartment (1st Interment)		\$319.09	\$31.91	\$351.00
I105010.115	C	Interment - double compartment (2nd Interment)		\$162.73	\$16.27	\$179.00
I105010.115	C	Ashes removal - exhumation		\$162.73	\$16.27	\$179.00
I105010.115	C	Reservation of Niche	Valid for 25 years	\$162.73	\$16.27	\$179.00
I105010.116	C	Chronicle - Submission of memorials - uploaded and edited by Shire staff		\$90.91	\$9.09	\$100.00
REFUSE/RUBBISH DISPOSAL						
I101010.120	C	Replacement Bin			GST Included	At cost
I101010.120	C	General Waste	Per tonne	\$34.55	\$3.45	\$38.00
I101010.120	C	Green Waste	Per tonne	\$34.55	\$3.45	\$38.00
I101010.120	C	Asbestos burial	Per tonne	\$82.73	\$8.27	\$91.00
I101010.120	C	Asbestos burial	Minimum disposal cost	\$82.73	\$8.27	\$91.00
I101010.120	C	Building rubble	Per tonne	\$34.55	\$3.45	\$38.00
I101010.120	C	Car bodies	Each	\$34.55	\$3.45	\$38.00
		Uncontaminated sand or fill				No Charge
I101010.120	C	Disposal of septic waste (from within SoB boundaries)	Per 2000 litres or part thereof	\$70.91	\$7.09	\$78.00
I101010.120	C	Disposal of septic waste (from outside of SoB boundaries)	Per 2000 litres or part thereof	\$302.73	\$30.27	\$333.00
I101010.120	C	Contractor/Commercial/Government Agencies	Per m³	\$60.91	\$6.09	\$67.00
I101010.120	C	Contractor/Commercial/Government Agencies	Per tonne	\$60.91	\$6.09	\$67.00
I101010.120	C	Tip Access outside of opening hours (24 hrs notice)	Per Hour (min charge 1 hour)	\$111.82	\$11.18	\$123.00
I101010.120	C	Trailer Mounted Skip Bin (for events)	Per Collection	\$25.45	\$2.55	\$28.00
I101010.120	C	Cardboard Recycle Bins	Per Collection	\$111.82	\$11.18	\$123.00
I101010.120	C	Townsite Residential Bulk Rubbish Pickup Service		\$54.55	\$5.45	\$60.00
Rates	C	Rubbish Service Charge		\$370.91	\$37.09	\$408.00

Account Code	Statutory/ Council	Particulars	Unit	2024/25	GST	2024/25
Rates	C	Refuse Site Rate - UV		\$60.00	\$6.00	\$66.00
Rates	C	Refuse Site Rate - GRV		\$60.00	\$6.00	\$66.00
SCHEDULE 11 - RECREATION AND CULTURE						
PUBLIC BUILDING HIRE FEES - Per Council Policy 2.25 Hall Hire & 2.24 Fees and Charges for Community Facilities and Active Reserves						
Commercial - are activities run by private companies - this includes CBH, Silverchain and Baptistcare (includes MRWA, Wheatbelt Dev Comm, the School/Education Department etc) Private Functions - are functions organised by individuals - birthday parties, funerals etc. Community Groups - are groups that are run by volunteer committees.						
		Bonds (Refundable)				
I013010.134	C	Bond - No Alcohol		\$250.00	N	\$250.00
I013010.134	C	Bond - With Alcohol		\$500.00	N	\$500.00
I111011.116	C	Clean/Damage Cost Recovery (per Policy 2.25)	At cost plus 15% admin fee		GST Included	Per Council policy
		MEMORIAL HALL				
		Entire Facility				
I111011.116	C	Commercial/State Government & Other Agencies	Flat Daily Rate (6am to 12midnight)	\$255.45	\$25.55	\$281.00
I111011.116	C	Private Function	Flat Daily Rate (6am to 12midnight)	\$152.73	\$15.27	\$168.00
I111011.116	C	Private Function	Flat Hourly Rate (excluding weekend hire)	\$23.64	\$2.36	\$26.00
I111011.116	C	Community Group	Flat Daily Rate (6am to 12midnight)	\$39.09	\$3.91	\$43.00
I111011.116	C	Community Group	Flat Hourly Rate	\$6.36	\$0.64	\$7.00
I111011.116	C	Brookton Performing Arts Annual Fee	Per Annum	\$181.82	\$18.18	\$200.00
		Brookton Performing Arts Annual Fee Include:	Provided that:			
		1. The use of the Memorial Hall for rehearsals;	1. Bookings are made for every use;			
		2. Three (3) function hires (full facility) which would include productions/performances.	2. The buildings and facilities are left clean as per the Conditions of Use; and			
		OLD BOWLING CLUB, OLD TENNIS COURTS & MENS SHED				
I111011.116	C	Community Group	Flat Daily Rate (6am to 12midnight)	\$10.00	\$1.00	\$11.00
		WB EVA PAVILION				
		Entire Facility (Excluding the Gymnasium)				
I111012.116	C	Commercial/State Government & Other Agencies	Flat Daily Rate (6am to 12midnight)	\$324.55	\$32.45	\$357.00
I111012.116	C	Private Function	Flat Daily Rate (6am to 12midnight)	\$161.82	\$16.18	\$178.00
I111011.116	C	Private Function	Flat Hourly Rate (excluding weekend hire)	\$23.64	\$2.36	\$26.00
I111012.116	C	Community Group	Flat Daily Rate (6am to 12midnight)	\$59.09	\$5.91	\$65.00
I111012.116	C	Community Group	Flat Hourly Rate	\$10.91	\$1.09	\$12.00
		Community Room (Northern end of Pavilion) - Shared Use of Kitchen				
I111012.116	C	Commercial/State Government & Other Agencies	Flat Daily Rate (6am to 12midnight)	\$118.18	\$11.82	\$130.00

Account Code	Statutory/ Council	Particulars	Unit	2024/25	GST	2024/25
I111012.116	C	Commercial/State Government & Other Agencies	Flat Hourly Rate	\$25.45	\$2.55	\$28.00
I111012.116	C	Private Function	Flat Daily Rate (6am to 12midnight)	\$54.55	\$5.45	\$60.00
I111012.116	C	Private Function	Flat Hourly Rate	\$12.73	\$1.27	\$14.00
I111012.116	C	Community Group	Flat Daily Rate (6am to 12midnight)	\$20.91	\$2.09	\$23.00
I111012.116	C	Community Group	Flat Hourly Rate	\$4.55	\$0.45	\$5.00
		RECREATION GROUND OVAL		\$0.00	\$0.00	\$0.00
I113010.116	C	Hire of Oval per day (up to 24hrs)	Flat Daily Rate	\$137.27	\$13.73	\$151.00
I113010.116	C	Hire of Oval per hour	Flat Hourly Rate	\$32.73	\$3.27	\$36.00
		COMMUNITY GYM				
I113010.134	C	Gym Key Bond (refundable)		\$63.64	\$6.36	\$70.00
		Adult				
I113010.139	C	Adult Membership - 3 Month	\$30.00 per month	\$89.09	\$8.91	\$98.00
I113010.139	C	Adult Membership - 6 Month	\$26.66 per month	\$157.27	\$15.73	\$173.00
I113010.139	C	Adult Membership - 1 Year	\$20.00 per month	\$236.36	\$23.64	\$260.00
		Junior (Under the age of 18 but over the age of 12 years)				
I113010.139	C	Junior Membership - 3 Month	50% of Adult Fee	\$44.55	\$4.45	\$49.00
I113010.139	C	Junior Membership - 6 Month	50% of Adult Fee	\$79.09	\$7.91	\$87.00
I113010.139	C	Junior Membership - 1 Year	50% of Adult Fee	\$118.18	\$11.82	\$130.00
		Seniors - Concession Card Holders		\$0.00	\$0.00	\$0.00
I113010.139	C	Concession Membership - 3 Months	50% of Adult Fee	\$43.64	\$4.36	\$48.00
I113010.139	C	Concession Membership - 6 Months	50% of Adult Fee	\$79.09	\$7.91	\$87.00
I113010.139	C	Concession Membership - 1 Year	50% of Adult Fee	\$118.18	\$11.82	\$130.00
		Group Fees:				
I113010.139	C	Commercial Activities/State Government & Other Agencies	Per Session *	\$26.36	\$2.64	\$29.00
		* Session is any period up to 1.5 hours; run by a qualified instructor, and not more than one session allowed between 5.00pm and 9.00pm per day.				
		COMMUNITY GROUP CONTRIBUTIONS				
I113010.124	C	Football Club	Per Annum	\$1410.91	\$141.09	\$1552.00
I113010.124	C	Cricket Club	Per Annum	\$746.36	\$74.64	\$821.00
I113010.124	C	Hockey Club	Per Annum	\$746.36	\$74.64	\$821.00
I113010.124	C	Mixed Night Netball (per Session)	Per Session	\$37.27	\$3.73	\$41.00
I113010.124	C	Tennis Club	Per Annum	\$1426.36	\$142.64	\$1569.00
		Sporting Club Fees Include:	Provided that:			
		1. The use of the Oval/Courts for home game fixture;	1. Bookings are made for every use;			
		2. The use of the change rooms for training nights and home game fixtures;	2. The buildings and facilities are left clean as per the Conditions of Use, including playing surfaces; and			
		3. The use of the facilities for home game fixture;	3. That all damage or faults are reported.			

Account Code	Statutory/ Council	Particulars	Unit	2024/25	GST	2024/25
		4. Three (3) free additional function hires which includes wind-ups or meetings.				
		* Playgroup hire fees include Pavilion use only (not Oval/Courts/Change rooms etc)				
COMMUNITY BUS HIRE						
I113010.113	C	Full Hire *	Per Km	\$0.91	\$0.09	\$1.00
I113010.113	C	Minimum Hire *	Minimum	\$40.91	\$4.09	\$45.00
I113010.113	C	Cleaning Charges	Per 15 minutes or part thereof	\$22.73	\$2.27	\$25.00
I113010.113	C	Minimum Cleaning Charge	Minimum	\$49.09	\$4.91	\$54.00
I113010.113	C	Trailer Hire (per use)		\$40.00	\$4.00	\$44.00
		* Vehicle is provided with a full tank of fuel and must be returned in the same condition.				
I043010.134	C	Bond (refundable)			Exempt	\$350.00
SWIMMING POOL						
		Entrance Fees				
I112010.128	C	Children (aged 5-17)	Per person	\$2.73	\$0.27	\$3.00
I112010.128	C	Seniors - Concession Card Holder	Per person	\$1.82	\$0.18	\$2.00
I112010.128	C	Adults (18+ years)	Per person	\$3.64	\$0.36	\$4.00
I112010.128	C	Spectators/ Volleyball participation				Free
		Season Tickets				
I112010.128	C	Single		\$45.45	\$4.55	\$50.00
I112010.128	C	Family		\$136.36	\$13.64	\$150.00
		Free Entry				
		Australia Day Event - Specific community event included				Free
LIBRARY FEES						
I114010.139	C	Replacement of membership card		\$5.45	\$0.55	\$6.00
I114010.139	C	Lost/Damaged item				Cost + 20%
I114010.139	C	Late Fee / Fines	(Max. charge \$2.00)			25c per day
SCHEDULE 13 - ECONOMIC SERVICES						
BUILDING FEES						
		Statutory - Building Services (Complaint Resolution and Administration) Act 2011 & Regulations 2012				
I134010.112	S	Certified applications for a Building Permit Class 1 & 10	Minimum Fee \$110		Exempt- D81	0.19% of Cost of Construction
I134010.112	S	Certified applications for a Building Permit Class 2 to 9	Minimum Fee \$110		Exempt- D81	0.09% of Cost of Construction
I134010.112	S	Uncertified Building Application	Minimum Fee \$110		Exempt- D81	0.32% of Cost of Construction
I134010.112	S	Application for a Demolition Permit Class 1 & 10	Minimum Fee \$110		Exempt- D81	\$110.00
I134010.112	S	Application for a Demolition Permit Class 2 to 9	Minimum Fee \$110		Exempt- D81	\$110.00
I134010.112	S	Application to extend Building or Demolition permit per storey	Minimum Fee \$110		Exempt- D81	\$110.00
I134010.112	S	Application for an Occupancy Permit - completed building	Minimum Fee \$110		Exempt- D81	\$110.00
I134010.112	S	Application for a Temporary Occupancy Permit - incomplete building	Minimum Fee \$110		Exempt- D81	\$110.00
I134010.112	S	Application for modification of an Occupancy Permit for additional use of a building on a temporary basis	Minimum Fee \$110		Exempt- D81	\$110.00

Account Code	Statutory/ Council	Particulars	Unit	2024/25	GST	2024/25
I134010.112	S	Application for an Occupancy Permit for a permanent change of the building use classification	Minimum Fee \$110		Exempt- D81	\$110.00
I134010.112	S	Application for a Occupancy Permit or Building Approval Certificate for registration of Strata Scheme, plan of re-subdivision	Based on number of units. Minimum Charge \$107.70		Exempt- D81	\$11.60 for each strata unit.
I134010.112	S	Application for an Occupancy Permit - unauthorised building work	Minimum Fee \$105.00		Exempt- D81	0.18% of Cost of Construction
I134010.112	S	Application for a Building Approval Certificate - unauthorised building work	Minimum Fee \$105.00		Exempt- D81	0.38% of Cost of Construction
I134010.112	S	Application to replace an Occupancy Permit for an existing building			Exempt- D81	\$110.00
I134010.112	S	Application for a Building Approval Certificate for an existing building - authorised building work			Exempt- D81	\$110.00
I134010.112	S	Application to extend the time which an Occupancy Permit of Building Approval Certificate has effect			Exempt- D81	\$110.00
I134010.112	S	Amendment of Building Permits			Exempt- D81	\$110.00
		Building Services Levy				
0L01258	S	Building Permit or Demolition Permit > or = \$45,000			Exempt- D81	0.137% of value of the work
0L01258	S	Building Permit or Demolition Permit < \$45,000			Exempt- D81	\$61.65
0L01258	S	Occupancy Permit			Exempt- D81	\$61.65
0L01258	S	Building Approval Certificate			Exempt- D81	\$40.50
0L01258	S	Unauthorised Building Work > or = \$45,000			Exempt- D81	0.274% of value of the work
0L01258	S	Unauthorised Building Work <\$45,000			Exempt- D81	\$123.30
0L01258	S	BCITF Fee - all building permits > or = \$20,000			Exempt- D81	0.2% Cost of Construction (incl GST)
I134010.139	S	Mandatory Private Swimming pool inspection fee	Inspected every 4 years/Max Fee \$58.45 - Inspection cost is invoiced every 4 years		Exempt- D81	\$58.45
TOWN PLANNING FEES						
I122030.160	C	Rural Street Address	Application Fee	\$196.36	\$19.64	\$216.00

Account Code	Statutory/ Council	Particulars	Unit	2024/25	GST	2024/25
CARAVAN PARK						
		Powered Site Per Van				
I132010.114	C	Per Night	Nightly	\$30.00	\$3.00	\$33.00
I132010.114	C	Caravan Club - powered site - per van	Per Night	\$27.27	\$2.73	\$30.00
		Unpowered Site Per Van				
I132010.114	C	Per Night	Nightly	\$25.45	\$2.55	\$28.00
I132010.114	C	Caravan Club - unpowered site - per van	Per Night	\$20.91	\$2.09	\$23.00
		Camping (grassed area)				
I132010.114	C	Per Night	Nightly	\$21.82	\$2.18	\$24.00
I132010.114	C	Shower usage only	Per shower	\$10.91	\$1.09	\$12.00
I132010.114	C	Washing machine	Per use	\$3.64	\$0.36	\$4.00
I132010.114	C	Dryer	Per use	\$5.45	\$0.55	\$6.00
The maximum permitted stay in the Brookton Caravan Park bays is 28 days. Any stay longer than 28 days must seek permission in writing from the Chief Executive Officer. The Chief Executive Officer has the authority to accept or reject a stay up to a maximum of 3 months.						
		Chalets				
I132010.114	C	2 Bedroom (sleeps 4) self-contained chalet unit (Linen included)	Per Night	\$181.82	\$18.18	\$200.00
I132010.114	C	2 Bedroom (sleeps 4) self-contained chalet unit (Linen included)	Per Week	\$1090.91	\$109.09	\$1200.00
I132010.114	C	2 Bedroom (sleeps 5) self-contained chalet unit (Linen included)	Per Night	\$191.82	\$19.18	\$211.00
I132010.114	C	2 Bedroom (sleeps 5) self-contained chalet unit (Linen included)	Per Week	\$1150.91	\$115.09	\$1266.00
I132010.114	C	1 Bedroom (sleeps 2) self-contained chalet unit (Linen included)	Per Night	\$132.73	\$13.27	\$146.00
I132010.114	C	1 Bedroom (sleeps 2) self-contained chalet unit (Linen included)	Per Week	\$796.36	\$79.64	\$876.00
I132010.114	C	Replacement Key	Per Key	\$30.91	\$3.09	\$34.00
I132010.114	C	Caravan Park - Chalet Cleaning/damage (extra cleaning required)	Minimum Charge	\$50.00	\$5.00	\$55.00
I132010.114	C		Per 15 minutes or part thereof	\$22.73	\$2.27	\$25.00
I132010.114	C	Caravan Park - Chalet Items: broken/damaged/replacement				Cost plus 20%
I132010.114	C	After hours call out fee (lost key etc.)		\$89.09	\$8.91	\$98.00
I132010.114	C	Caravan Park - Cancellation Fees - Chalets (24 hours' notice to be given to avoid fee)	1 Nights' accommodation costs			1 Nights accommodation cost
		Note: Caravan Park Bookings (Chalets) must be paid in FULL prior to arrival				

Account Code	Statutory/ Council	Particulars	Unit	2024/25	GST	2024/25
STANDPIPE WATER						
I136010.127	C	Standpipe Water - 50mm Commercial Standpipe (high flow)	Per kilolitre		GST Free	\$16.00
I136010.127	C	Standpipe Water - Happy Valley Bore Field- non-potable water - authorisation required	Per kilolitre	\$9.09	\$0.91	\$10.00
COMMUNITY RESOURCE CENTRE						
Advertising Rates - Telegraph - All fees charged are valid per financial year						
GR0005.191	C	B&W	Full Page	\$37.27	\$3.73	\$41.00
GR0005.191	C		Half page	\$23.64	\$2.36	\$26.00
GR0005.191	C		Quarter page	\$13.64	\$1.36	\$15.00
GR0005.191	C	External community groups - An external community group is any group located outside of the Shire of Brookton	Max 2 Pages B&W	\$47.27	\$4.73	\$52.00
GR0005.191	C	External community groups - An external community group is any group located outside of the Shire of Brookton	Max 2 Pages Colour	\$93.64	\$9.36	\$103.00
GR0005.191	C	Colour advertising (any size)	Any size	\$70.00	\$7.00	\$77.00
GR0005.191	C		Community Group	\$41.82	\$4.18	\$46.00
GR0005.191	C	Club Notes	Max 2 Pages B&W	\$0.00	\$0.00	\$0.00
GR0005.191	C	B & W Business Card (financial year)	6 Months, 12 Editions	\$40.00	\$4.00	\$44.00
GR0005.191	C	B & W Business Card (financial year)	Single entry	\$4.55	\$0.45	\$5.00
GR0005.191	C	Brookton Telegraph - Tradies 1/4 page advertising (24 editions - financial year)	Each	\$322.73	\$32.27	\$355.00
GR0005.191	C	Yearly Subscription	Includes P&H	\$102.73	\$10.27	\$113.00
GR0005.191	C	Brookton Telegraph	Each	\$0.91	\$0.09	\$1.00
GR0005.191	C	Brookton Telegraph - Wholesale	Each	\$0.82	\$0.08	\$0.90
GR0005.191	C	Telegraph - Gold Tier Sponsor (financial year) • Front cover banner per edition • 1 x A4 colour page per edition • 1 x b/w A4 page per edition • 24 hard copy editions per year	Per Financial year	\$2245.45	\$224.55	\$2470.00
GR0005.191	C	Telegraph - Silver Tier Sponsorship (financial year) • Includes 1 x b/w A4 page per edition • 24 x colour logo on back page (in colour) • 24 trades and business page quarter page • 24 hard copy editions per year.	Per Financial year	\$1263.64	\$126.36	\$1390.00
GR0005.191	C	Telegraph - Bronze Tier Sponsorship (financial year) • 24 b/w 1/2 page per edition • 24 business cards	Per Financial year	\$487.27	\$48.73	\$536.00
GR0005.191		Printing & Administration Services				
GR0005.191	C	B&W Single Sided	A4	\$0.45	\$0.05	\$0.50
GR0005.191	C		A3	\$0.91	\$0.09	\$1.00
GR0005.191	C	B&W Double Sided	A4	\$0.91	\$0.09	\$1.00
GR0005.191	C		A3	\$1.82	\$0.18	\$2.00
GR0005.191	C	Colour Single Sided	A4	\$0.91	\$0.09	\$1.00
GR0005.191	C		A3	\$1.82	\$0.18	\$2.00
GR0005.191	C	Colour Double Sided	A4	\$1.82	\$0.18	\$2.00
GR0005.191	C		A3	\$2.73	\$0.27	\$3.00
GR0005.191	C	Laminating	A4	\$2.73	\$0.27	\$3.00

Account Code	Statutory/ Council	Particulars	Unit	2024/25	GST	2024/25
GR0005.191	C	Laminating	A3	\$3.64	\$0.36	\$4.00
GR0005.191	C	Binding	Small (1-20pages)	\$7.27	\$0.73	\$8.00
GR0005.191	C	Binding	Large (20+ pages)	\$11.82	\$1.18	\$13.00
GR0005.191	C	Folding Machine	100 pages	\$14.09	\$1.41	\$15.50
GR0005.191	C	Community Directory	A4	\$9.09	\$0.91	\$10.00
GR0005.191	C	Directory Advert/Sponsorship	A4 Full Colour Page	\$234.55	\$23.45	\$258.00
GR0005.191	C	Directory Advert/Sponsorship	1/2 Page Full Colour Page	\$121.82	\$12.18	\$134.00
GR0005.191	C	Directory General Business Listing	N/A	\$47.27	\$4.73	\$52.00
GR0005.191	C	Directory Club /Special Interest/Community Group	1/4 Page Feature	\$47.27	\$4.73	\$52.00
GR0005.191	C	Scanning & email	Any size - per page	\$1.82	\$0.18	\$2.00
GR0005.191	C	Scanning extra page	Any size - per page	\$0.18	\$0.02	\$0.20
GR0005.191	C	Secretarial Services	P/hour	\$23.64	\$2.36	\$26.00
GR0005.191	C	Secretarial Services	P/30 Min	\$13.64	\$1.36	\$15.00
GR0005.191	C	Secretarial Services	P/15 Min	\$9.09	\$0.91	\$10.00
GR0005.191	C	Secretarial Services	Under 15 Min	\$4.55	\$0.45	\$5.00
GR0005.191	C	OTMS - Old Time Motor Show	Printed materials (colour and black and white) and advertising on Facebook	\$2340.91	\$234.09	\$2575.00
		Room Hire				
GR0005.191	C	Room	1 Hour	\$23.64	\$2.36	\$26.00
GR0005.191	C		Half Day	\$47.27	\$4.73	\$52.00
GR0005.191	C		Full Day	\$70.91	\$7.09	\$78.00
		Exam Facilitation				
GR0005.191	C	Exam room hire	Per hour	\$47.27	\$4.73	\$52.00
GR0005.191	C	Exam Invigilation	Per hour	\$47.27	\$4.73	\$52.00
		Equipment Hire				
GR0005.191	C	Projector & Screen		\$47.27	\$4.73	\$52.00
GR0005.191	C	PA System		\$19.09	\$1.91	\$21.00
GR0005.191	C	Whiteboard		\$19.09	\$1.91	\$21.00
		Courses				
GR0005.191	C	Community Events, Training & Programs				At cost +20%

Account Code	Statutory/ Council	Particulars	Unit	2024/25	GST	2024/25
SCHEDULE 14 - OTHER PROPERTY AND SERVICES						
PLANT HIRE (Per Hour - Ex Yard)						
NB: 1.All plant is to be operated by Shire Staff - Dry hire is not available for private works. 2.Shire Staff may dry hire (for personal use only) plant at a 40% discount in lieu of labour component, subject to having adequate qualifications/certification to operate the respective plant or equipment.						
SUNDRY DEBTOR	C	Front End Loader	Weekday	\$173.64	\$17.36	\$191.00
SUNDRY DEBTOR	C	Grader	Weekday	\$213.64	\$21.36	\$235.00
SUNDRY DEBTOR	C	Multi Tyred Roller	Weekday	\$206.36	\$20.64	\$227.00
SUNDRY DEBTOR	C	Backhoe	Weekday	\$196.36	\$19.64	\$216.00
SUNDRY DEBTOR	C	Tip Truck (Canter)	Weekday	\$190.00	\$19.00	\$209.00
SUNDRY DEBTOR	C	Tip Truck (Tandem)	Weekday	\$220.00	\$22.00	\$242.00
SUNDRY DEBTOR	C	Bobcat	Weekday	\$133.64	\$13.36	\$147.00
SUNDRY DEBTOR	C	Utility	Weekday	\$190.00	\$19.00	\$209.00
SUNDRY DEBTOR	C	Tree Planter	Weekday	\$51.82	\$5.18	\$57.00
SUNDRY DEBTOR	C	Cub Cadet Slasher	Weekday	\$127.27	\$12.73	\$140.00
SUNDRY DEBTOR	C	Labourer	Weekday	\$91.82	\$9.18	\$101.00
SUNDRY DEBTOR	C	Water Truck	Weekday	\$190.00	\$19.00	\$209.00
SUNDRY DEBTOR	C	Street Sweeper Tow Behind	Weekday	\$51.82	\$5.18	\$57.00
SUNDRY DEBTOR	C	Toro - Mower	Weekday	\$133.64	\$13.36	\$147.00
SUNDRY DEBTOR	C	Plant items with Shire Operator	Weekend			Cost plus 20%
SUNDRY DEBTOR	C	Engineering - Private Works to be requested for approval by the Manager Infrastructure Works or CEO	Per Private Works Request			Price on application
PURCHASE OF MATERIALS						
SUNDRY CREDITOR	C	Gravel (compacted & removed from property)	Per cubic metre	\$1.82	\$0.18	\$2.00
SUNDRY CREDITOR	C	Sand	Per cubic metre	\$1.36	\$0.14	\$1.50
SUNDRY CREDITOR	C	Clay	Per cubic metre	\$1.09	\$0.11	\$1.20
Statutory fees are subject to change. The Shire of Brookton reserves the right to charge in accordance with any changes.						

SHIRE OF BROOKTON
STATEMENT OF ESTIMATED CAPITAL EXPENDITURE AND SOURCES OF FUNDS FOR THE PERIOD 1 JULY 2023 TO 30 JUNE 2024

Particulars	GL Account Number	Job Number	Balance Sheet Description (Asset Class)	Budget 2024/25	Source of Funds					
					Borrowings	Grants/ Contributions	Restricted	Reserves	Proceeds on Sale of Assets	Municipal Funds
Governance										
<i>Administration</i>										
ADMIN PURCHASE DCEO VEHICLE	E042532		Plant & Equipment	\$ 50,000.00				\$ 25,000	\$ 25,000	\$ -
CAPEX - ELECTRONIC EQUIPMENT	E042520	ELECCAP	Furniture & Equipment	\$ 13,056.00				\$ 13,056		\$ -
INTEGRITY ATTAIN SOFTWARE - COMPLIANCE RECORDS MANAGEMENT	E042520	COMPCAP	Furniture & Equipment	\$ 12,500.00						\$ 12,500
ADMINISTRATION OFFICE - CHAMBERS & ADMINISTRATION	E042510	ADMNCAP	Buildings	\$ 30,000.00						\$ 30,000
				\$ 105,556.00	\$ -	\$ -	\$ -	\$ 38,056	\$ 25,000	\$ 42,500
Law, Order & Public Safety										
<i>Other Law, Order & Public Safety</i>										
TOWN CCTV INSTALLTION - SECURITY & SAFETY	E084000	CCTV	Plant & Equipment	\$ 9,000.00						\$ 9,000
<i>Fire Prevention Brigades (ESL)</i>										
WEST BROOKTON BFB - APPLIANCE BAY FACILITY AND AMENITIES (SHED)	E084510	WBSHEDCAP	Buildings	\$ 239,932.00		\$ 188,183		\$ 73,749		\$ -
EAST BROOKTON BFB SHED	E084510	ESHEDCAP	Buildings	\$ 770,709.00		\$ 670,709		\$ 100,000		\$ -
<i>Emergency Management</i>										
PURCHASE PLANT & EQUIPMENT - BRMP & CEM	E085531			\$ 93,487.00				\$ 25,000	\$ 25,000	\$ 43,487
				\$ 1,113,128.00	\$ -	\$ 836,892	\$ -	\$ 198,749	\$ 25,000	\$ 52,487
Housing										
<i>Housing Other</i>										
PURCHASE ADDITIONAL RESIDENTIAL LAND - STOCK	E092510	RLANDCAP	Buildings	\$ 45,000.00				\$ 45,000		\$ -
Community Amenities										
<i>Sewerage</i>										
SEWERAGE PIPE RELINING/UPGRADE	E102541	SEWPIPE	Infrastructure - Sewerage	\$ 542,407.00	\$ 542,407					\$ -
BROOKTON WASTEWATER (EFFLUENT) OXIDATION POND - FENCE	E102540	SEWEFE	Infrastructure - Sewerage	\$ 17,445.00				\$ 17,445		\$ -
BROOKTON WASTEWATER (EFFLUENT) OXIDATION POND - DESLUDGING	E102540	SEWEDS	Infrastructure - Sewerage	\$ 140,200.00				\$ 140,200		\$ -
Recreation & Culture										
<i>Public Halls & Pavilions</i>										
PURCHASE FURNITURE & EQUIPMENT	E111520		Furniture & Equipment	\$ 39,800.00				\$ 39,800		\$ -
MEMORIAL HALL RENEWALS	E111511	MHALLSFC	Buildings	\$ 755,303.00				\$ 755,303		\$ -
PURCHASE BUILDINGS	E111510		Buildings	\$ 25,000.00						\$ 25,000
<i>Swimming Pool</i>										
POOL - CAPITAL	E112510	POOLCAP	Buildings	\$ 5,000.00				\$ 5,000		\$ -
BROOKTON AQUATIC CENTRE STORAGE SHED AND CONCRETE	E112510	SHEDCAP	Buildings	\$ 27,400.00				\$ 27,400		\$ -
PURCHASE PLANT & EQUIPMENT	E112530		Plant & Equipment	\$ 28,000.00				\$ 28,000		\$ -
<i>Other Recreation & Sport</i>										
BASKETBALL COURT (HALF SIZE)	E113531	BCOUCAP	Infrastructure - Parks & Gardens	\$ 20,000.00						\$ 20,000
ELECTRONIC SIGNAGE BOARD	E113531	ELEBCAP	Infrastructure - Parks & Gardens	\$ 40,000.00						\$ 40,000
<i>Other Culture</i>										
RAILWAY STATION BUILDING REFURBISHMENT	E115510	RWSTCAP	Buildings	\$ 1,838,150.00		\$ 295,450		\$ 1,542,700		\$ -
				\$ 2,778,653.00	\$ -	\$ 295,450	\$ -	\$ 2,398,203	\$ -	\$ 85,000
Transport										
<i>Infrastructure Construction</i>										
<i>Rural Roads Construction</i>										
<i>Municipal Funded Works</i>										
BODEY STREET - CAPITAL WORKS	E121565	BODESFC	Infrastructure - Roads	\$ 5,520.00				\$ 5,520		\$ -
TILLER STREET - CAPITAL WORKS	E121565	TILLSEFC	Infrastructure - Roads	\$ 45,000.00				\$ 45,000		\$ -
<i>RRG (MRWA) Project Funded Works</i>										
YORK-WILLIAMS ROAD	E121555	YORKRRG	Infrastructure - Roads	\$ 592,662.00		\$ 395,108				\$ 197,554
<i>WSPN (MRWA) Project Funded Works</i>										
DANGIN-MEARS ROAD WHEATBELT SECONDARY FREIGHT NETWORK	E121565	WBSF1	Infrastructure - Roads	\$ 187,316.00		\$ 187,316				\$ -
DANGIN-MEARS ROAD WHEATBELT SECONDARY FREIGHT NETWORK 23/24	E121565	WBSF2	Infrastructure - Roads	\$ 1,102,939.00		\$ 1,022,543		\$ 80,396		\$ -

SHIRE OF BROOKTON
STATEMENT OF ESTIMATED CAPITAL EXPENDITURE AND SOURCES OF FUNDS FOR THE PERIOD 1 JULY 2023 TO 30 JUNE 2024

Particulars	GL Account Number	Job Number	Balance Sheet Description (Asset Class)	Budget 2024/25	Source of Funds					
					Borrowings	Grants/Contributions	Restricted	Reserves	Proceeds on Sale of Assets	Municipal Funds
DAVIS ROAD R2R	E121560	DAVIR2R	Infrastructure - Roads	\$ 109,563.00		\$ 109,563				\$ -
MATTINGLY ROAD R2R	E121560	MATR2R	Infrastructure - Roads	\$ 109,563.00		\$ 109,563				\$ -
MATTINGLY ROAD CULVERT R2R	E121560	MATCR2R	Infrastructure - Roads	\$ 60,024.00		\$ 60,024				\$ -
SOUTH KWEDA ROAD R2R	E121560	STKWR2R	Infrastructure - Roads	\$ 105,635.00		\$ 105,635				\$ -
LRCI Funded Works										
WOODS LOOP ROAD CAPITAL WORKS	E121565	WOODSFC	Infrastructure - Roads	\$ 110,348.00		\$ 110,348				\$ -
MATTINGLY ROAD CAPITAL WORKS	E121565	MATRSFC	Infrastructure - Roads	\$ 37,000.00		\$ 37,000				\$ -
Bridge Capital Works										
BRIDGE 3148A BOYAGARRA ROAD	E121570	BRIDGE04	Infrastructure - Roads	\$ 77,500.00						\$ 77,500
BRIDGE 3183A JAENSCH ROAD	E121570	BRIDGE07	Infrastructure - Roads	\$ 49,200.00						\$ 49,200
BRIDGE 3158A MATTHEWS ROAD	E121570	BRIDGE09	Infrastructure - Roads	\$ 24,970.00						\$ 24,970
BRIDGE 4893 YORK-WILLIAMS ROAD	E121570	BRIDGE10	Infrastructure - Roads	\$ 23,380.00						\$ 23,380
BRIDGE CONSTRUCTION - MRWA & WALGOC	E121572		Infrastructure - Roads	\$ 561,000.00		\$ 561,000				\$ -
				\$ 3,201,621.00	\$ -	\$ 2,698,101	\$ -	\$ 130,916	\$ -	\$ 372,604
Economic Services										
Tourism and Area Promotion										
PURCHASE BUILDINGS	E132510		Buildings	\$ 6,000.00						\$ 6,000
Other Economic Services										
LAND FOR BROOKTON COMMERCIAL/INDUSTRIAL HUB	E136510	INDLCAP	Buildings	\$ 500,000.00				\$ 500,000		\$ -
BROOKTON CRC LAND & BUILDING CAPITAL	E136510	CRCCAP	Buildings	\$ 10,000.00				\$ 10,000		\$ -
				\$ 516,000.00	\$ -	\$ -	\$ -	\$ 510,000	\$ -	\$ 6,000
Other Property & Services										
Public Works Overheads										
PURCHASE PLANT & EQUIPMENT	E142530		Plant & Equipment	\$ 7,000.00						\$ 7,000
Plant Operation Costs										
PURCHASE P&E - REPLACEMENT PU36 2020 MR MITSUBISHI TRITON GLX-R 4X4 DUAL CAB	E143530	LIGHTV1	Plant & Equipment	\$ 50,000.00				\$ 25,000	\$ 25,000	\$ -
PURCHASE P&E - REPLACEMENT 2014 FOTON TUNLAND UTE	E143530	LIGHTV3	Plant & Equipment	\$ 30,000.00				\$ 25,000	\$ 5,000	\$ -
PURCHASE P&E - REPLACEMENT 2020 MITSUBISHI MR4T40 TRITON DUAL CAB UTE	E143530	LIGHTV4	Plant & Equipment	\$ 45,000.00				\$ 20,000	\$ 25,000	\$ -
PURCHASE P&E - REPLACEMENT 2020 MR4W47 MITSUBISHI TRITON 4X4 GLX	E143530	LIGHTV5	Plant & Equipment	\$ 45,000.00				\$ 20,000	\$ 25,000	\$ -
PURCHASE P&E - REPLACEMENT PBH4 2012 CASE 581PC5 BACKHOE - B054180	E143530	EP003	Plant & Equipment	\$ 190,000.00				\$ 155,000	\$ 35,000	\$ -
PURCHASE P&E - REPLACEMENT 2012 BOMAG BW25RH MULTI WHEEL ROLLER-1DUK617	E143530	EP004	Plant & Equipment	\$ 200,000.00				\$ 150,000	\$ 50,000	\$ -
				\$ 567,000.00	\$ -	\$ -	\$ -	\$ 395,000	\$ 165,000	\$ 7,000
GRAND TOTAL				\$ 9,027,010.00	\$ 542,407	\$ 3,830,443	\$ -	\$ 3,873,569	\$ 215,000	\$ 565,591

SHIRE OF BROOKTON

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 JUNE 2025

DISPOSALS OF ASSETS

The following assets have been disposed of during the period under review:

	Asset #	Plant #	GL #	Job #	Proceeds Date	Written Down Value	Sale Proceeds	Profit(Loss)	Profit GL #	Profit \$	Loss GL #	Loss \$
						2024/25 Budget \$	2024/25 Budget \$	2024/25 Budget \$				
Plant and Equipment Governance												
2021 Mazda Cx-30 G25 - 1Bo	PAV5	PAV5	I042498		28/02/2025	23,976	25,000	1,024	I042499	1,024.00	E042499	
Law, Order & Public Safety												
Mitsubishi Mr4W47 2019 Triton Ute	PU35	PU35	I055498		28/02/2025	30,267	25,000	(5,267)	I055499		E055499	(5,267.00)
Transport												
2020 Mr Mitsubishi Triton Glx-R 4X4 Dual Cab	PU36	PU36	I143498		28/02/2025	23,414	25,000	1,586	I123499	1,586.00	E123499	
2014 Foton Tunland Ute	PU37	PU37	I143498		28/02/2025	5,590	5,000	(590)	I123499		E123499	(590.00)
2020 Mitsubishi Mr4T40 Triton Dual	PU34	PU34	I143498		28/02/2025	25,959	25,000	(959)	I123499		E123499	(959.00)
2020 Mr4W47 Mitsubishi Triton 4X4 Glx	PU118	PU1	I143498		28/02/2025	25,929	25,000	(929)	I123499		E123499	(929.00)
2012 Case 581Pc5 Backhoe - Bo5418	PBH4	PBH4	I143498		30/09/2024	58,058	35,000	(23,058)	I123499		E123499	(23,058.00)
2012 Bomag Bw25Rh Multi Wheel Roller-1Duk617	PR8	PR8	I143498		30/09/2024	48,429	50,000	1,571	I123499	1,571.00	E123499	
E Tyre Roller Et002	PR10	PR10	I143498		30/09/2024	21,801	5,000	(16,801)	I123499		E123499	(16,801.00)
E Tyre Roller Et003	PR11	PR11	I143498		30/09/2024	21,801	5,000	(16,801)	I123499		E123499	(16,801.00)
Debris Billy Goat Mounted Mulcher	PMUL	PMUL	I143498		30/09/2024	8,679	15,000	6,321	I123499	6,321.00	E123499	
Chipper/Mulcher - Hansa C27	PPT12	PPT12	I143498		30/09/2024	18,460	20,000	1,540	I123499	1,540.00	E123499	
						312,363	260,000	(52,363)		12,042.00		(64,405.00)

Summary

Profit on Asset Disposals
Loss on Asset Disposals

2024/25 Adopted Budget \$
12,042 (64,405) (52,363)

14.07.24.04 2023/24 AUDIT – INTERIM MANAGEMENT LETTER JUNE 2024

File No:	FIN 007C
Date of Meeting:	18 July 2024
Location/Address:	Shire of Brookton
Name of Applicant:	Office of the Auditor General
Name of Owner:	N/A
Author/s:	Deanne Sweeney – Manager Corporate and Community
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	N/A

Summary of Report:

The Audit and Risk Committee considered the Shire of Brookton Interim Management Letter for the period ending 30 June 2024 and made a recommendation to Council for adoption.

Description of Proposal:

Nexia Australia audit staff visited the Shire of Brookton from the 6 to 10 May 2024 to conduct the Interim Audit for the year ending 30 June 2024.

As a result of their review, no matters were raised in the 2024 Interim Management Letter, included at Attachment 14.07.24.04A.

Background:

Nexia Australia are the Office of the Auditor General's contracted auditors who complete the Shire of Brookton's audit work on behalf of the Office of the Auditor General.

Consultation:

Chief Executive Officer, Office of the Auditor General and Nexia Australia.

Statutory Environment:

Local Government Act 1995 and associated regulations

Relevant Plans and Policy:

1.13 Council Committees – Terms of Reference and 2.8 Risk Management.

Financial Implications:

There are no known financial implications upon either the Council's current budget or Strategic Resource Plan.

Risk Assessment:

Failure to monitor the Shire's ongoing internal controls and risks would impact the organisations obligations to achieve legislative compliance.

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

This item relates to delivery of core business and services detailed in the Shire of Brookton Strategic Community Plan – June 2032, duly appended to the BROOKTON Corporate Business Plan July 2022 to June 2032.

Comment

There were no findings contained within the Interim Audit Management Letter in the current audit.

The corporate business unit will continue to identify improvements of internal controls to improve efficiencies within the organisation.

AUDIT AND RISK COMMITTEE'S RECOMMENDATION

That Council:

1. receives the Interim Management Letter from the Interim Audit for the Year ended 30 June 2024, as presented; and
2. notes there are no further actions required by the Chief Executive Officer.

(Simple Majority vote required)

COUNCIL RESOLUTION

MOVED Cr Copping SECONDED Cr Bell

That Council:

- 1. receives the Interim Management Letter from the Interim Audit for the Year ended 30 June 2024, as presented; and***
- 2. notes there are no further actions required by the Chief Executive Officer.***

CARRIED BY SIMPLE MAJORITY VOTE 5/0

For: Cr De Lange, Cr Bell, Cr Copping, Cr McCabe, Cr Wallis

Against: Nil

Attachments

Attachment 14.07.24.04A – Interim Management Letter – Shire of Brookton – FY2024.

SHIRE OF BROOKTON

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
NO FINDINGS			

KEY TO RATINGS

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating may be reported as a matter of non-compliance in the audit report in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit report, it should be addressed promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

SHIRE OF BROOKTON

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

NO FINDINGS DURING THE INTERIM AUDIT FOR THE YEAR ENDED 30 JUNE 2024.

14.07.24.05 REVIEW OF THE AUDIT & RISK COMMITTEE TERMS OF REFERENCE

File No:	N/A
Date of Meeting:	18 July 2024
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	N/A
Author/s:	Deanne Sweeney – Manager Corporate and Community
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	N/A

Summary of Report:

The Audit & Risk Committee considered the committee's Terms of Reference and made a recommendation to Council for adoption.

Description of Proposal:

As per 7.6.2 of the Audit & Risk Committee terms of reference, the Audit & Risk Committee is to review its performance and terms of reference biennially and report to Council with a review completed in July 2023.

As part of our ongoing commitment to transparency, effective governance, and best practice we propose further amendments to the Audit & Risk Committee Terms of Reference. These changes aim to enhance the committee's effectiveness and align with industry standards.

Background:

Council must appoint an Audit & Risk Committee to oversee financial reporting, internal control structure, risk management systems, legislative compliance, ethical accountability, and the internal and external audit functions. The committee makes recommendations and reports to Council on these matters.

The primary objective of the Audit Committee is to accept responsibility for the annual external audit and liaise with the local government's auditor so that Council can be satisfied with the performance of the local government in managing its financial affairs.

In accordance with clause 7.6.2 of the Audit and Risk Committee Terms of Reference, the committee is required to, review its terms of reference to ensure it is operating at maximum effectiveness and recommend changes it considers necessary to Council for approval.

Consultation:

Internal consultation has occurred with the Chief Executive Officer.

Statutory Environment:

Local Government Act 1995

Relevant Plans and Policy:

The recommendation is relevant to 1.13 Council Committees – Terms of Reference.

Financial Implications:

The committee will ensure openness in the local government's financial reporting and will liaise with the CEO to ensure the effective and efficient management of the local government's financial accounting systems and compliance with legislation.

Risk Assessment:

The risk in relation to the amended policy is assessed as "Medium". It is a statutory requirement to have an Audit and Risk Committee. The Terms of Reference are to be reviewed and recommended to Council.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

This item relates to delivery of core business and services detailed in the Shire of Brookton Strategic Community Plan – June 2032, duly appended to the BROOKTON Corporate Business Plan July 2022 to June 2032.

Comment

Nil.

AUDIT AND RISK COMMITTEE'S RECOMMENDATION

That Council adopt the Audit and Risk Committee Terms of Reference, as presented in Attachment 14.07.24.05A.

(Simple Majority vote required)

COUNCIL RESOLUTION

MOVED Cr McCabe SECONDED Cr Copping

That Council adopt the Audit and Risk Committee Terms of Reference, as presented in Attachment 14.07.24.05A.

CARRIED BY SIMPLE MAJORITY VOTE 5/0

For: Cr De Lange, Cr Bell, Cr Copping, Cr McCabe, Cr Wallis

Against: Nil

Attachments

Attachment 14.07.24.05A – Audit and Risk Committee Terms of Reference – July 2024



AUDIT AND RISK COMMITTEE TERMS OF REFERENCE

1. Purpose of the Terms of Reference

The purpose of the terms of reference is to facilitate the operation of the Audit and Risk Committee (the Committee).

2. Introduction

The Committee has been established in accordance with Part 7 of the *Local Government Act, 1995* and constitutes an advisory committee formally appointed by and responsible to the Council.

This Committee does not have any:

- Executive powers;
- Authority to implement actions in areas over which management has responsibility;
- Financial responsibility; nor
- Management functions.

It is independent of the Shire's Administration with fundamental oversight and a need to focus on matters relating to internal and external audit, and risk exposure and mitigation pertinent to the Shire of Brookton.

Accordingly, the Committee's is to assist the Shire Council in:

- Liaising with the Office of the Auditor General (AOG),
- Overseeing external and internal audit functions;
- Promoting high level the transparency and accountability of the Shire's financial management systems and reporting;
- Managing its risk exposure; and
- Driving a culture of continuous improvement.

Furthermore, the Committee is to report to Council with appropriate advice and recommendations on matters relevant to this Terms of Reference in order to facilitate decision making by Council in the discharge of responsibilities pursuant to statutory requirements.

3. Objectives

The objectives of the Committee are to oversee:

- 3.1 The integrity of external financial reporting, including accounting policies.
- 3.2 The scope of work, objectivity, performance and independence of the external auditor.

- 3.3 The establishment, effectiveness and maintenance of controls and systems to safeguard the Shire's financial and physical resources.
- 3.4 The systems or procedures that are designed to ensure the Shire and its subsidiaries comply with relevant statutory and regulatory requirements.
- 3.5 The process for recognising risks arising from the Shire's operations, strategies, and consider the adequacy of measures taken to manage those risks.
- 3.6 The process and systems which protect the Council against fraud and irregularities.
- 3.7 The promotion of best practice in striving to instil and maintain a culture of continuous improvement.

The Committee must also add to the credibility of Council by promoting ethical standards through its work.

4. Authority

The Committee has the authority to:

- 4.1 Review and suggest improvements to internal and external auditor's annual audit plans and the outcomes/results of all audits undertaken.
- 4.2 Monitor and advise the CEO in reviews conducted under regulation 17 (1) of the Local Government (Audit) Regulations, 1996 and regulation 5 (2) (o) of the Local Government (Financial management) Regulations, 1996.
- 4.3 Formally meet with the AOG appointed auditors as necessary.
- 4.4 Seek resolution on any disagreements between management and the AOG auditors on financial and performance reporting.
- 4.5 Advise Council on any or all of the above as deemed necessary.

5. Composition of Committee Members

- 5.1 The Committee is to comprise of three (3) Elected Members appointed by Council.
- 5.2 The Council is to also appoint at least one (1) external Committee member from within the community and one (1) external independence advisor.

The independent advisor should have a Certified Practicing Account (CPA) qualification or similar with recent work experience in dealing with small to medium business, and demonstrated understanding of:

- Accounting Standards (AASB)
- Tax Legislation
- Local Government Act 1995
- Local Government experience ~~and/or Band 1 Council~~

5.3 The Presiding Member and Deputy Presiding Member is be appointed biennially by the Committee through election by all committee members after the Ordinary Local Government Election.

5.4 The appointed Committee members should collectively have a broad range of skills and experience relevant to the operations of the Shire.

5.45.5 Appointments of external Committee members will be for a two-year term. The terms of appointment should be arranged to ensure an orderly rotation and continuity of membership despite changes to Council's elected representatives.

5.55.6 A quorum will be a minimum of 50% of the membership of the Committee.

5.65.7 Each Committee member must declare proximity, financial or impartiality interests that relate to matters considered at every meeting.

5.75.8 New members are to receive relevant information and be briefed immediately following their appointment to assist in performing their responsibilities on the Committee.

6. Meetings

6.1 Meetings may be called by the Presiding Member of the Committee, or at the request of the Shire President or Chief Executive Officer.

6.2 The meetings are open to the public, unless the Presiding Member or Chief Executive Officer deem it necessary to proceed behind closed doors pursuant to Section 5.23 of the *Local Government Act, 1995*.

6.3 All Elected Members not appointed to this Committee are invited to attend each meeting as an observer.

6.4 The Chief Executive Officer is responsible for arranging Committee meetings and may invite members of management, internal and external auditors or other employee to attend meetings as observers and to provide pertinent information, as necessary.

6.5 The Committee should meet at least twice per year with a meeting schedule to be set that includes the dates, location, and where possible a proposed work plan for each meeting for the forthcoming year, that covers all the responsibilities outlined in this terms of reference.

6.6 Meeting agendas are to be prepared and provided at least one week in advanced notice to members, along with appropriate briefing materials as well as be advertised in the Community with no later than 72 hours prior to the meeting being convened.

6.7 Minutes are to be taken at each meeting and presented to the subsequent meeting for confirmation and Council for receipt and acknowledgement.

7. Responsibilities

The Committee is to perform the following responsibilities:

7.1 Risk Management

- 7.1.1 To review and suggest improvements on the current and comprehensive risk management framework and associated procedures for effective identification and management of the Shire's business and financial risks, including fraud.
- 7.1.2 To determine whether a sound and effective approach is being administered in managing the Shire's major risks, including those associated with individual service delivery, projects, and activities, such as community events.
- 7.1.3 To assess the impact of the Shire's risk management framework on its exposure to litigation and insurance arrangements.
- 7.1.4 To review and suggest improvements to developing and implementing fraud control arrangements and be satisfied the Shire has appropriate processes and systems in place to detect, capture and effectively respond to fraud.
- 7.1.5 To ensure adequate systems of internal control are in place to mitigate key business risks and promote the effectiveness and efficiency of operations.
- 7.1.6 To oversee, review and suggest improvements to internal audit functions in accordance with Institute of Internal Auditor's International Standards for the Professional Practice of Internal Auditing.
- 7.1.7 To receive and review all audit reports and provide advice and recommendations to the Council on significant issues identified in audit reports with a focus of continuous improvement.

7.2 Financial Report

- 7.2.1 To review and suggest improvements to significant account and reporting issues, including:
 - complex or unusual transactions;
 - identified accounting anomalies;
 - professional and regulatory pronouncements and legislative changes; and
 - effect on the financial reporting requirements.
- 7.2.2 To review (with management and the AOG) the external audit results, including any difficulties or deficiencies identified and suggest improvements, if required.
- 7.2.3 To review and suggest improvements to the annual financial report in consideration of legislative requirements and appropriate accounting principles.
- 7.2.4 To review and suggest improvements to the financial information presented to Council and the Community in the financial reports based on transparency and accountability measures, without revealing information that could be used to aid in fraudulent activity.
- 7.2.5 To review (with management and the AOG) all matters required to be communicated to the Committee under the Australian Auditing Standards, and suggest improvements if required.

- 7.2.6 To review, suggest improvements and recommend adoption of the Annual Financial Statements to Council.

7.3 Compliance

- 7.3.1 To review, suggest improvements and monitor systems and processes to ensure relevant compliance with legislative requirements, with associated reporting to Council.
- 7.3.2 To keep informed of the findings of any examinations by regulatory agencies and any auditor (internal or external) observations and monitor management's response to these findings.
- 7.3.3 To obtain regular updates from management about compliance matters.
- 7.3.4 To review and suggest improvements to the annual Compliance Audit Return (CAR) and report the results to the Council.

7.4 External Audit

- 7.4.1 To discuss with the OAG auditor's the proposed audit scope and methodology for financial and performance audits, including any reliance on internal auditor activity.
- 7.4.2 To consider the findings and recommendations of relevant financial and performance audits performed by the OAG auditors, and ensure the Shire Administration implements relevant recommendations in a timely manner.
- 7.4.3 To provide an opportunity for the Committee to meet with the OAG auditors to discuss any matters consider by either party to be of concern.
- 7.4.4 To monitor and provide feedback on management's implementation of external audit recommendations.

7.5 Reporting Responsibilities

- 7.5.1 To report regularly to the Council on the Committee's activities, issues, and related recommendations through circulation of minutes.
- 7.5.2 To monitor and ensure open communication and co-operation is achieved between the internal auditor, the external OAG auditors, and the Shire's management.

7.6 Other Responsibilities

- 7.6.1 To perform other activities related to this Terms of Reference, as requested by the Council.
- 7.6.2 To perform a biennial review and suggest improvements to this Terms of Reference for Council's consideration and approval prior to the next Local Government Ordinary Election.

7.7 Remuneration of External Members

7.6.2

7.7.1 Remuneration of External members are to be remunerated in accordance with section 5.100 of the Act. The extent to which external members can be reimbursed shall be as determined by the Salaries and Allowances Tribunal.

15.07.24	GOVERNANCE REPORTS
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Nil.

16.07.24	ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN
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Nil.

17.07.24	NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING
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Nil.

18.07.24	CONFIDENTIAL REPORTS
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Nil.

19.07.24	NEXT MEETING & CLOSURE
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The next Ordinary meeting of the Council will be held on Thursday 15th August 2024 commencing at 6.00 pm.

There being no further business, Deputy President Cr de Lange, declared the meeting closed at 6:28pm.